United Nations S/2009/521

Security Council

Distr.: General
9 October 2009

Original: English

Letter dated 7 October 2009 from the Chairman of the Security Council Committee established pursuant to resolution 1572 (2004) concerning Côte d'Ivoire addressed to the President of the Security Council

On behalf of the Security Council Committee established pursuant to resolution 1572 (2004) concerning Côte d'Ivoire, and in accordance with paragraph 11 of Security Council resolution 1842 (2008), I have the honour to transmit herewith the final report of the Group of Experts on Côte d'Ivoire (see annex).

I would appreciate it if the present letter and its annex were brought to the attention of the members of the Council and issued as a document of the Council.

(*Signed*) Claude **Heller**
Chairman
Security Council Committee established pursuant to
resolution 1572 (2004) concerning Côte d'Ivoire

09-55099 (E) 231009

Please recycle

BEST COPY AVAILABLE

Final report of the Group of Experts on Côte d'Ivoire pursuant to paragraph 11 of Security Council resolution 1842 (2008)

Contents

		Page
	Abbreviations	8
I.	Introduction	10
II.	Investigation methodology	10
III.	Compliance with the Group's request for information	11
IV.	Cooperation with stakeholders	11
	A. Cooperation with Ivorian parties	12
	1. Government of Côte d'Ivoire	12
	2. The Forces nouvelles	12
	3. Forces de défense et de sécurité de Côte d'Ivoire and Forces nouvelles military units	12
	B. Cooperation with the United Nations Operation in Côte d'Ivoire	13
	1. Joint investigations by the Group of Experts and the United Nations Operation in Côte d'Ivoire	13
	2. Capacity assistance to the United Nations Operation in Côte d'Ivoire Embargo Cell	13
	3. Outstanding issues related to the United Nations Operation in Côte d'Ivoire	13
V.	Embargo-related political developments in Côte d'Ivoire	14
	A. The Government	14
	B. The Forces nouvelles	15
	C. The Facilitator	17
VI.	Arms	18
	A. Cooperation of the Forces de défense et de sécurité de Côte d'Ivoire and the Forces nouvelles with embargo inspections	18
	1. Forces de défense et de sécurité de Côte d'Ivoire cooperation	19
	2. Forces nouvelles cooperation	19
	B. Imports of arms and related materiel into the south of Côte d'Ivoire	20
	1. Imports of body armour through the seaport of Abidjan	21
	2. Imports of surplus military vehicles through the seaport of Abidjan	21
	3. Transit of military vehicles via the seaport of Abidjan	22
	4. Acquisition of vehicles by the Ministry of Defence	22
	5. Acquisition of vehicles by the Comité de gestion du café et du cacao	23

6. Combat air assets of the Air Force of Côte d'Ivoire 23

7. Foreign military training of personnel of the Forces de défense et de sécurité de Côte d'Ivoire 24

C. Arms, ammunition and equipment requirements of the National Police 24

1. Small arms and ammunition requirements 24

2. Arms embargo exemption requests 25

D. Imports of weapons by the civilian population of Côte d'Ivoire 26

1. Attempted imports of ammunition by private individuals in Abidjan 26

2. Malian-manufactured shotgun ammunition entering the north of Côte d'Ivoire 26

E. Case study: militias in the south-west 27

1. Weapons and ammunition of militias in the south-west 28

2. Future developments related to militias in the south-west 29

F. Case study: rearmament of elements within the Forces nouvelles 29

1. Arms and ammunition acquisitions by the Forces nouvelles 30

(a) Acquisition of assault rifles 30

(b) Acquisition of small-calibre ammunition 32

(c) Weapon and ammunition transfers from Burkino Faso 36

2. Acquisition of other military materiel by the Forces nouvelles in zone 10 38

(a) Acquisition of communications equipment 39

(b) Acquisition of military uniforms 39

(c) Acquisition of "military" vehicles 40

3. Concluding remarks on Forces nouvelles acquisitions of arms and related materiel 40

VII. Finance 41

A. Finances of the Government 42

1. Follow-up on the findings of previous Groups of Experts 42

2. Budget execution and allocation for military expenditures for the fiscal year 2008 43

3. The Government and international creditors 45

4. Funding for the Ministry of Defence from the Comité national de soutien aux forces de réunification 45

B. Finances of the Forces nouvelles 46

1. Case study: a warlord-like economy in the north of Côte d'Ivoire 46

(a) Checkpoints 47

(b) Budget contributions 49

(c) Service charges 49

(d) Resource exploitation 49
(e) Fuel supply 50
C. Financing of militia activities in the south-west of Côte d'Ivoire 50
D. Networks involved in cocoa production, trade and smuggling 51
1. Risks related to Government handling of cocoa revenues 52
2. Large cocoa smuggling revenues in the Forces nouvelles 55
3. Rationale for cocoa smuggling from northern Côte d'Ivoire 56
VIII. Diamonds 58
A. Cooperation with the Group of Experts 59
B. New and existing diamond mining sites 59
1. New diamond mining sites 59
2. Existing mining sites 60
(a) Tortiya 60
(b) Séguéla 60
C. Case study: the rapid acceleration of diamond mining in Séguéla 61
D. Factors contributing to illegal rough diamond exports from Côte d'Ivoire 63
1. Division of Côte d'Ivoire and its customs territory 63
2. Ministry of Mines and Energy of Côte d'Ivoire and the Forces nouvelles 63
3. Rough diamond industry in neighbouring States 64
E. States not members of the Kimberley Process 65
1. Burkino Faso 65
2. Mali 65
F. Kimberley Process States in West Africa 66
G. Ghana 66
1. Peri Diamonds case 66
(a) Former operations of Peri Diamonds (Belgium) in Côte d'Ivoire 66
(b) Peri Diamonds (Belgium) establishes Peri Diamonds (Ghana) 67
(c) Mixing of Ivorian and Ghanaian rough diamond exports by Peri Diamonds (Ghana) 67
(d) Informal transfers of funds by Peri Diamonds (Ghana) 68
(e) Outcome of the Peri Diamonds case 68
H. Guinea 69
1. Anomalous increases in Guinea's rough diamond production 69
2. Activities of Guinean nationals in Côte d'Ivoire 70

I. Liberia ... 71
1. Differing impact of rough diamond sanctions on Côte d'Ivoire and Liberia ... 71
2. Exports of stockpiles ... 71
3. Possible relocation of the Peri Diamonds (Ghana) smuggling network to Liberia ... 72
4. Linkages between Ivorian and Liberian rough diamond trading networks ... 73
5. Irregularities in Liberian mining vouchers ... 73
J. International trading centres ... 74
1. Belgium ... 74
2. Lebanon ... 74
(a) Increasing Guinean rough diamond exports to Lebanon ... 75
(b) Guinea-Lebanon rough diamond trade ... 76
3. United Arab Emirates ... 77
K. Capacity to enforce the sanctions regime ... 77
1. "Footprint" of Ivorian rough diamonds ... 78
2. Role of the Kimberley Process ... 78
3. Monitoring and interception of suspicious shipments ... 79
IX. Aviation ... 80
A. Verification of the Ivorian air fleet capacity ... 81
1. Aircraft parked in Abidjan airbase ... 81
2. Rumours of Ivorian military aircraft based in Guinea ... 83
3. Helicopters of the Ivorian presidential fleet ... 83
4. Fixed-wing aircraft of the Ivorian presidential fleet ... 84
5. Unofficial requests for an embargo exemption for military aircraft parts ... 85
B. Verification of flights and freight documents (manifests and air waybills) ... 85
C. Airfields and airstrips ... 87
D. Foreign military assistance ... 87
X. Customs ... 88
A. Introduction to Customs of Côte d'Ivoire ... 88
1. Customs of Côte d'Ivoire: legislative and regulatory frameworks ... 88
2. Technical analysis of the Ivorian Customs Code related to the sanctions regime ... 89
3. Organization of the Ivorian Customs transit regime ... 90
4. Regulations regarding the operations of customs offices (particularly at border posts) ... 92

B. Customs situation on the ground ... 92
1. Division of the customs territory into two parts ... 92
2. Evaluation of the transit regime ... 93
3. Limited scope of cargo inspection ... 93
4. Customs controls at Abidjan International Airport ... 94
C. Violations of the arms embargo by private individuals ... 95
D. Lack of information exchange with neighbouring countries ... 95
E. Recommendations of previous Groups of Experts with regard to customs ... 96
XI. Individual sanctions ... 97
A. Martin Kouakou Fofié ... 97
B. Charles Blé Goudé ... 98
C. Eugène N'goran Koudio Djué ... 99
XII. Recommendations ... 99
A. Arms ... 99
B. Finance ... 100
C. Diamonds ... 100
D. Aviation ... 101
E. Customs ... 102
F. Individual sanctions ... 102

Annexes

I. Meetings and consultations held by the Group of Experts in the course of its mandate ... 103
II. Letter from the National Armed Forces of Côte d'Ivoire to the United Nations Operation in Côte d'Ivoire denying requested inspections of the Republican Guard ... 108
III. Extract from a letter from the Government of Morocco detailing training provided to Ivorian military personnel ... 109
IV. Receipts for Forces nouvelles taxes levied on one truck travelling from Man to Burkina Faso 110
V. Letter from the *Comité de suivi du coton et de l'anacarde*, Ferkessédougou, requesting payment of company operating taxes ... 111
VI. Monthly electricity bill from the Forces nouvelles zone 10 administration in Korhogo ... 112
VII. Test pits, Séguéla ... 113
VIII. Declaration of principles on future cooperation signed by the United Nations Operation in Côte d'Ivoire, the Forces nouvelles and the Ministry of Mines and Energy of Côte d'Ivoire ... 114
IX. Condition of the air fleet of Côte d'Ivoire ... 115
X. TU-VHM helicopter with ground power unit cable attached ... 116
XI. Manifest for aircraft tyres consigned to the Ministry of Defence ... 117

XII. Air waybill for spare parts shipped to Helog AG from Khartoum 118
XIII. Map of airports, airfields and airstrips in Côte d'Ivoire 119
XIV. Crashed Cesna 337 in Ferkessédougou 120
XV. Categories of goods classified by the Bureau Inspection Valuation Assessment Control 121
XVI. Air waybill for aircraft tyres for the Ministry of Defence 123

Abbreviations

ASECNA	Agence pour la sécurité de la navigation aérienne en afrique et à Madagascar
BCEAO	Banque centrale des etats de l'afrique de l'ouest
BIVAC	Bureau Inspection Valuation Assessment Control
CFA	Communauté financière africaine
CONASFOR	Comité national de soutien aux forces de réunification
EQRTF	Embargo Quick Reaction Task Force (United Nations Operation in Côte d'Ivoire)
FDS-CI	Forces de défense et de sécurité de Côte d'Ivoire
ICCO	International Cocoa Organization
IMF	International Monetary Fund
INTERPOL	International Criminal Police Organization
MLRS	Multiple-launch rocket system
OSCE	Organization for Security and Cooperation in Europe
SARI	Société africaine de représentations industrielles
SARL	Société anonyme à responsabilité limitée
SMI	Société des mines d'ity
SNEPCI	Société nouvelle de presse et d'édition de Côte d'Ivoire
UEMOA	West African Economic and Monetary Union
UNOCI	United Nations Operation in Côte d'Ivoire
UNPLTC	Union nationale des patriotes pour la libération totale de la Côte d'Ivoire
WCO	World Customs Organization
WFP	World Food Programme

Letter dated 15 September 2009 from the Group of Experts on Côte d'Ivoire addressed to the Chairman of the Security Council Committee established pursuant to resolution 1572 (2004)

The members of the Group of Experts on Côte d'Ivoire have the honour to transmit herewith the final report of the Group, prepared in accordance with paragraph 11 of Security Council resolution 1842 (2008).

(*Signed*) Grégoire **Bafouatika**

(*Signed*) James **Bevan**

(*Signed*) Noora **Jamsheer**

(*Signed*) Joel **Salek**

(*Signed*) El Hadi **Salah**

I. Introduction

1. In letters addressed to the President of the Security Council dated 16 December 2008 (S/2008/793) and 5 January 2009 (S/2009/5), the Secretary-General announced his appointment of the members of the Group of Experts on Côte d'Ivoire as follows: El Hadi Salah (Algeria, customs expert and Coordinator), Grégoire Bafouatika (Congo, aviation expert), James Bevan (United Kingdom of Great Britain and Northern Ireland, arms expert), Noora Jamsheer (Bahrain, diamond expert) and Joel Salek (Colombia, finance expert). The Group was assisted by a consultant, Isidore Tiemtore, and by Manuel Bressan, Political Affairs Officer, United Nations Secretariat.

2. The Group of Experts commenced its work on 12 January 2009 and presented its midterm report in April 2009 (S/2009/188). The present document is the final report of the Group, provided in accordance with paragraph 11 of Security Council resolution 1842 (2008). The information contained herein covers the activities of the Group during the mandate, including meetings with Member States, relevant international organizations and Government authorities in Côte d'Ivoire (see annex I) to obtain background information in support of detailed investigations, primarily in the region. The Group maintained a continuous presence in Côte d'Ivoire and conducted numerous inspections of military equipment and installations in all major sectors of the country, in addition to conducting field-based investigations throughout Côte d'Ivoire concerning other aspects of the sanctions regime.

3. The Group believes that several years of north-south polarization have introduced new political and economic tensions into the crisis. The prospects of north-south conflict have diminished, but the north of the country is fractured into a series of politico-military commands, which compete (sometimes violently) for control over natural resources and commerce.

4. Should the political situation in the country deteriorate, and the economic interests of some parties be threatened by such events, the Group cannot exclude a situation in which armed violence may escalate rapidly, particularly in the north. Despite the arms embargo, northern and southern Ivorian parties are rearming or re-equipping with related materiel.

II. Investigation methodology

5. The Group made field-based investigations their priority but also reviewed evidence provided by States and national, regional and international organizations and private companies.

6. The Group sought incontrovertible documentary evidence to support its findings, including the physical evidence provided by the markings applied to arms and ammunition. When evidence this specific was not available, the Group required at least two independent and credible sources to substantiate a finding.

7. The Group conducted investigations in each of its mandated fields of investigation to evaluate potential violations of relevant Security Council sanctions. The Group's findings vis-à-vis States, individuals and companies were, to the extent possible, brought to the attention of those concerned to give them an opportunity to respond.

III. Compliance with the Group's requests for information

8. During the course of its mandate, the Group addressed 148 official communications to Member States, international organizations and private entities. The Group believes it is important to differentiate the kinds of responses it received, which ranged from (a) satisfactory; to (b) incomplete; to (c) absence of response.

9. Parties that replied satisfactorily to the Group's communications responded to all of the Group's questions promptly and in such a way as to facilitate specific investigations. The Group received satisfactory responses from Belgium, Benin, Bulgaria, Burkina Faso, Canada, France, Germany, Ghana, India, Lebanon, Morocco, Romania, Senegal, Serbia, South Africa, Spain, Switzerland, Togo, Ukraine, the United States of America, the United Kingdom of Great Britain and Northern Ireland, the International Cocoa Organization (ICCO), International Criminal Police Organization (INTERPOL), Armajaro, Cargill Inc., Devon Energy Corporation, ED&F Man, Groupe Marck, Helog Lufttransport KG, Hyundai, Isuzu, Mitsubishi, Motorola, Randgold Resources and Starlite Aviation.

10. Incomplete responses include cases where entities either did not provide all of the information requested by the Group, or informed the Group that they were preparing a reply which the Group had not received at the time of writing. To a greater or lesser extent, such incomplete responses hampered the Group's investigations. The Group received incomplete responses from China, Guinea, Israel, Mali, the Russian Federation, the United Arab Emirates, the Wassenaar Arrangement[1] and Barry Callebout AG.

11. In some cases, parties did not respond to the Group's requests for information (sometimes despite a number of requests and reminders).[2] The Group did not receive responses from Algeria, Angola, Brazil, Côte d'Ivoire, Egypt, the Gambia, Guinea-Bissau, Italy, Kenya, the Libyan Arab Jamahiriya, Tunisia, the International Monetary Fund, the Kimberley Process Chairman (Namibia), the Organization for Security and Cooperation in Europe (OSCE), the World Customs Organization, Afren Plc., Archer Daniels Midland, Canadian Natural Resources Ltd., DAFCI and Groupe Cemoi.

12. The Sudan responded but refused to cooperate with the Group.

IV. Cooperation with stakeholders

13. This section presents issues related to the Group's cooperation with stakeholders in Côte d'Ivoire, including the Government of Côte d'Ivoire, the Forces nouvelles and the United Nations Operation in Côte d'Ivoire (UNOCI).

---

[1] Although the secretariat of the Wassenaar Arrangement transmitted the Group's letter to the Arrangement's 40 Participating States, only five Participating States replied to the Group.

[2] The Group wishes to thank the members and Chairman of the Security Council Committee established pursuant to resolution 1572 (2004) for having transmitted, in early May 2009, letters addressed to the Permanent Missions to the United Nations of India, Italy, the Libyan Arab Jamahiriya and South Africa, in addition to OSCE, the Wassenaar Arrangement secretariat, Archer Daniels Midland, Canadian Natural Resources Ltd., Devon Energy Corporation and Groupe Cemoi, encouraging the aforementioned parties to reply to the Group's requests for information. The Group also appreciates the Chairman's subsequent efforts to encourage these parties to reply and his consultations with the Permanent Mission of Kenya in July 2009.

A. Cooperation with Ivorian parties

1. Government of Côte d'Ivoire

14. The Group believes it is important to note that, for the most part, the Government authorities of Côte d'Ivoire provided a welcome reception to the Group during its various official meetings. However, the Group also notes that these meetings have been relatively few in number and difficult to arrange owing to the failure of many departments of the Government to respond to the Group's requests for discussions. For example, despite having sent requests for meetings to the Ministry of Justice, the Ministry of the Interior and the Ivorian Gendarmerie, the Group did not receive responses.

15. In addition, the Group notes that a great many of its letters to Government authorities of Côte d'Ivoire remain unanswered. The lack of response to the Group's requests for information significantly constrained the scope of some of its investigations. In particular, the Group did not receive responses from the Ministries of Agriculture, Defence, Economy and Finance, and Environment, Water and Forests.

16. In spite of the usual goodwill expressed by the Permanent Representative of Côte d'Ivoire to the United Nations in New York, several ministries in Abidjan maintained that they did not receive various official communications sent by the Group to the Permanent Mission.

2. The Forces nouvelles

17. Representatives of the Forces nouvelles were, in general, cordial in their dealings with the Group of Experts. All of the Forces nouvelles representatives contacted agreed to meet the Group. However, this degree of cooperation does not negate the fact that the Forces nouvelles failed to respond to many of the Group's requests for information.

18. In particular, the Group's investigations were obstructed by the failure of several Forces nouvelles departments to respond to its information requests, including La Centrale (the central treasury of the Forces nouvelles) and the Forces nouvelles military leadership.

3. Forces de défense et de sécurité de Côte d'Ivoire and Forces nouvelles military units

19. A number of Government and Forces nouvelles military units refused to cooperate with the Group of Experts, in particular the Republican Guard. The Group notes that by relevant resolutions concerning the sanctions regime in Côte d'Ivoire, the Security Council demanded unhindered access to all military sites and installations for the purposes of monitoring the embargo on arms and related materiel (e.g., para. 5 of resolution 1842 (2008)). Ivorian parties that fail to allow the Group access to military sites and installations are in breach of the sanctions regime. This issue is addressed more fully in paragraphs 49-53 below.

B. Cooperation with the United Nations Operation in Côte d'Ivoire

1. Joint investigations by the Group of Experts and the United Nations Operation in Côte d'Ivoire

20. The Group wishes to acknowledge the general assistance provided by UNOCI, which greatly aided its operations in Côte d'Ivoire, in addition to the particular support of the Mission's Embargo Cell. The Group recognizes the substantial contributions made by the Chief of the Embargo Cell and its customs and diamonds experts to the Group's investigations. The administrative support provided by the Embargo Cell was, furthermore, exceptional in all respects.

21. The Group and the UNOCI Embargo Cell conducted several joint visits to the north and east of Côte d'Ivoire, in addition to participating together in more than 35 inspections of military sites and installations (see paras. 46-48 below). The Group also conducted several of its meetings with Ivorian parties in conjunction with representatives from the UNOCI Embargo Cell. The current Group of Experts has worked more closely with UNOCI than previous such groups and believes that closer relations are mutually beneficial in the monitoring of the sanctions regime.

2. Capacity assistance to the United Nations Operation in Côte d'Ivoire Embargo Cell

22. During the course of its mandate, the Group provided assistance to the UNOCI Embargo Cell in its efforts to improve the technical capacity of UNOCI military observers and police personnel charged with conducting inspections of military facilities. In particular, the Group assisted with the publication of a weapons identification guide, in addition to providing training on weapons inspection procedures in Daloa (13 and 14 May 2009) and Abidjan (23 and 24 June 2009). Both UNOCI and the Group have noted a significant improvement in reporting by UNOCI military observers and police following the Embargo Cell's intensified training programme.

3. Outstanding issues related to the United Nations Operation in Côte d'Ivoire

23. The Group notes, further to the recommendation made in its midterm report (see S/2009/188, para. 129) that an arms expert has yet to be assigned to the UNOCI Embargo Cell. The Group understands that this delay may be due to budgetary issues within the Department of Peacekeeping Operations. It nevertheless stresses the urgent need for an arms expert and calls on the Department to take the necessary measures to assign an individual with the appropriate capacities.

24. Recalling that it had previously encouraged UNOCI to invest in technical resources such as satellite imagery to monitor the progress of diamond mining in Côte d'Ivoire (see S/2009/188, para. 138), the Group notes that this recommendation has yet to be implemented.

25. Although the previous Group of Experts recommended increasing the number of customs experts in the UNOCI Embargo Cell (see S/2008/598, para. 189), the Embargo Cell remains staffed with only one such expert.

V. Embargo-related political developments in Côte d'Ivoire

26. The territory of Côte d'Ivoire has been divided for more than seven years. As a result, new political, economic and strategic dynamics have emerged that were not present prior to the September 2002 hostilities. The conflict is no longer purely a confrontation between north and south, but a struggle involving many actors, some of whom have much to gain from the reunification of Côte d'Ivoire, and others who have much to lose.

27. The threat of north-south conflict has primarily diminished because a return to war would jeopardize various parties' political and economic control over parts of the country. However, the control exercised by these parties, which deters conflict between the north and south, also deters reunification of the country.

28. As the section of the present report on financial issues sets out in detail (see paras. 191-205), Forces nouvelles zone commanders control valuable natural resources and commerce. At the same time, the Government maintains power in the south without having to make the political compromises with the Forces nouvelles leadership that reunification of the country may entail. The reunification of Côte d'Ivoire now would endanger vested interests on both sides.

29. While the division of the country persists, however, uncertainty surrounding future reunification sustains political tensions. As the following sections of the present report note, these tensions have direct relevance for the embargo on arms and related materiel, both in terms of the continued demand by Ivorian parties for weapons and related materiel and in terms of the sources of finance, including diamonds, that could be used to procure such equipment.

A. The Government

30. The Government enjoys an improving economy in the south and has recently received pledges of economic assistance from international organizations (see paras. 180-184 below). It appears content to focus, primarily, on securing its rule of the south. Although the Government has widely publicized the recent redeployment of local government administration in the north of Côte d'Ivoire, the Group believes that this is a symbolic gesture rather than an indication of impending reunification. Recently reinstated prefects (*préfets*) of the Government of Côte d'Ivoire have confirmed to the Group that they have no administrative power in areas controlled by the Forces nouvelles (see paras. 444-446 below). The Group does not foresee this situation changing soon. For example, the Government has reportedly used only two thirds of the funds allocated for the redeployment of local administration.

31. High-level officials within the Ivorian military informed the Group that they perceive no serious threat from the Forces nouvelles. Rather, they predict that the Forces nouvelles will, at some point, implode either owing to infighting among zone commanders or to a lack of popular support in the north. The Group believes that the Government is therefore content to delay any political settlement that might entail making excessive concessions to the Forces nouvelles leadership and, in particular, to zone commanders. Instead, it hopes to regain control of the north, whether by force or by assimilation, if and when the Forces nouvelles disintegrate.

32. The Government-controlled Forces de défense et de sécurité de Côte d'Ivoire (FDS-CI), despite a lack of airpower,[3] have overwhelming superiority in arms, ammunition and military equipment over the Forces nouvelles. The Group believes that FDS-CI probably have little motivation to attempt to import arms and related materiel with which to engage the Forces nouvelles in a military confrontation. Possible exceptions to these observations are items related to the rehabilitation of military aviation, the acquisition of military air assets and foreign military assistance in the maintenance or operation of existing FDS-CI weapon and communication systems (see paras. 79-85 below).

33. The Government's primary security concerns do not appear to include the Forces nouvelles, but rather the containment of (potentially violent) political opposition in the south of the country. In July 2009, for example, the Parti démocratique de Côte d'Ivoire,[4] which is led by former President Henri Konan Bédié, announced the creation of a new militia, reportedly to counter those loyal to the Front populaire ivoirien of President Laurent Gbagbo. The Group notes that, while this move is significant, it suggests that armed opposition to the Government in the south is relatively nascent. It also notes, however, that sufficient weapons and ammunition proliferate among the civilian population of Côte d'Ivoire to make the acquisition of arms relatively easy.

34. The Group believes that any power struggle in the south will be played out on the streets of Abidjan, San Pedro and other southern cities. The Government is well placed to maintain control. It has the support of large militia groups, including the Young Patriots, which have had ample time to organize and arm. The Government has also invested heavily in riot-control equipment (see paras. 61 and 90 below). As both the Ivorian police and the United Nations police have noted in meetings with the Group, the Government is also in the process of purchasing new equipment, including lachrymatory (tear gas) grenades for use by the police in case of unrest (see paras. 90-96 below).

B. The Forces nouvelles

35. Certain elements within the Forces nouvelles also have little reason to welcome Côte d'Ivoire's rapid reunification. The Group believes that, while the movement's political leadership probably has ambitions to retain positions in a reunited national Government, the 10 zone commanders, who are the movement's military powerbase, probably fear reunification because it threatens to undermine their territorial control and economic exploitation of the north (see paras. 191-205 below). Few of the zone commanders could play a role in a post-reunification Government. For the most part, their ambitions appear to be immediate and economic rather than forward-looking and political.

36. The political situation in northern Côte d'Ivoire currently bears more resemblance to a warlord economy than to a functioning government administration. The zone commanders control the north of Côte d'Ivoire: its population, trade and political administration. They exploit and export natural resources, including cocoa,

[3] The Ivorian Air Force was almost entirely destroyed by the French military in November 2004.

[4] The party's full name is *Parti démocratique de Côte d'Ivoire — rassemblement démocrate africain*.

cotton, timber, cashew nuts, gold, and diamonds (see paras. 263 and 273 below), and levy taxes on road commerce and seemingly public services, including electricity, which is provided free to the people of the north by the Government of Côte d'Ivoire. They are able to do this because, despite the official redeployment of local government in the north, zone commanders retain exclusive control over local administration and the use of force.

37. Forces nouvelles militias such as Anaconda, Cobra, Fansara 110, Highlander and Delta Force, report only to zone commanders or to a few high-ranking members of the Forces nouvelles. These are, in effect, small private armies, which often bear the names of their commanders (see table 1). They exist to guarantee each zone commander's territorial control and, the Group believes, they are increasingly considered an insurance policy against potential losses in a reunification settlement.

Table 1
Forces nouvelles zone commanders and militias

Zone	*Location*	*Zone commander*	*Alias*	*Military unit*
1	Bouna	Morou Ouattara	Atchengué	Atchengué
2	Katiola	Touré Hervé Pélikan	Vetcho/Che Guevara	Battalion mystique
3	Bouaké	Chérif Ousmane	Guépart	Les Guépards
4	Mankono	Ouattara Zoumana	Zoua	Various
5	Séguéla[a]	Ouattara Issiaka	Wattao	Anaconda
6	Man	Losseni Fofana	Loss	Cobra
7	Touba	Traoré Dramane	Dramane Trouba	Various
8	Odienné	Ousmane Coulibaly	Ben Laden	Various
9	Boundiali	Koné Gaoussou	Jah Gao	Various
10	Korhogo	Martin Kouakou Fofié	Fofié	Fansara 110

Source: Group of Experts on Côte d'Ivoire, and UNOCI "*Fiche sur les comzones en zone CNO*", briefing document prepared by the Joint Mission Analysis Centre.

Notes: Cobra takes its name from the alias of the chief of security in Man. Fansara 110 reportedly draws its name from "Fansara", meaning "without mercy" and "110", the number of Martin Kouakou Fofié's former cell in La Maison d'arrêt et de correction d'Abidjan prison.

[a] Formerly under the command of Koné Zakaria.

38. The Group believes that the situation in northern Côte d'Ivoire, although relatively calm, is systemically unstable. Zone commanders have a significant interest in attempting to retain control over their respective zones by military means. As discussions over reunification continue, it becomes more, not less, of an imperative for them to secure territory and sources of revenue. Violence has already broken out several times, the result of divisions within the Forces nouvelles regarding future reunification and control over resources.

39. In May 2008, for instance, forces loyal to Ouattara Issiaka (alias Wattao) "deposed" Koné Zakaria, the zone commander of Vavoua and Séguéla. Mr. Issiaka's forces now control the diamond mines and, more importantly, cocoa production in zone 5 (see paras. 236 and 263 below). In a related incident, Séguéla was again the scene of violence in November and December 2008. This left over 30 people dead and saw heavy weapons deployed on the streets of the town.

40. In February 2009, violent clashes in Man resulted in a number of deaths. Forces loyal to Forces nouvelles zone commander Losseni Fofana deployed truck-mounted heavy machine guns and rocket launchers on the streets in response to violence by elements within the Forces nouvelles whose economic interests were reportedly threatened by discussions over reunification.

41. Also in April 2009, a "leadership dispute" involving Inza Fofana, sector commander of Ferkessédougou, resulted in the "intervention" of zone 10 commander Martin Kouakou Fofié, who is one of the three individuals subject since 7 February 2006 to an assets freeze and travel ban by the Security Council Committee established pursuant to resolution 1572 (2004). Mr. Fofié is now reported to have exclusive control over gold mining activities near Ferkessédougou (see paras. 199-203 below).

42. The Group believes that a reunification settlement would necessitate a substantial compensation for zone commanders in return for their relinquishing control, something that the Government is probably unlikely to do. Relations between the Forces nouvelles political leadership and zone commanders remain precarious. Overt threats by zone commanders to reject the leadership of Prime Minister Guillaume Soro at various times in 2009 suggest that the Forces nouvelles political leadership is very limited in its ability to commit to a reunification process. In the interim, given an uncertain future, some zone commanders are rearming (see paras. 145-166 below).

C. The Facilitator

43. The President of Burkina Faso, Blaise Campaoré, is the facilitator of the Ouagadougou Political Agreement (S/2007/144, annex) between the Government of Côte d'Ivoire and the Forces nouvelles. Burkina Faso is also the recipient of most exports from the Forces nouvelles-controlled north of Côte d'Ivoire. In this position, Burkina Faso could exert considerable pressure on zone commanders to reach a political settlement. However, the Group is concerned that certain elements within Burkina Faso may have little cause to welcome the rapid political and administrative reunification of Côte d'Ivoire.

44. The reunification of Côte d'Ivoire would jeopardize a lucrative transit trade through Burkina Faso, by reopening the seaports of Abidjan and San Pedro to exports from the north, in particular cocoa (see paras. 231-248 below). Burkina Faso also has strong ethnic ties to the northern population of Côte d'Ivoire and a large diaspora resident in the north with extensive business interests there. The Group is particularly concerned over the movement of arms and ammunition from the territory of Burkina Faso into the Forces nouvelles-controlled north of Côte d'Ivoire (see paras. 145-151 below).

VI. Arms

45. The Group's investigations into possible violations of the embargo on arms and related materiel have addressed issues ranging from the importation of arms and ammunition to transfers of related materiel, such as vehicles and communications equipment, to foreign military assistance. In the course of its arms-related investigations, the Group has identified at least seven cases that involve a breach of the sanctions regime on Côte d'Ivoire, including the import of large volumes of arms and ammunition.

A. Cooperation of the Forces de défense et de sécurité de Côte d'Ivoire and the Forces nouvelles with embargo inspections

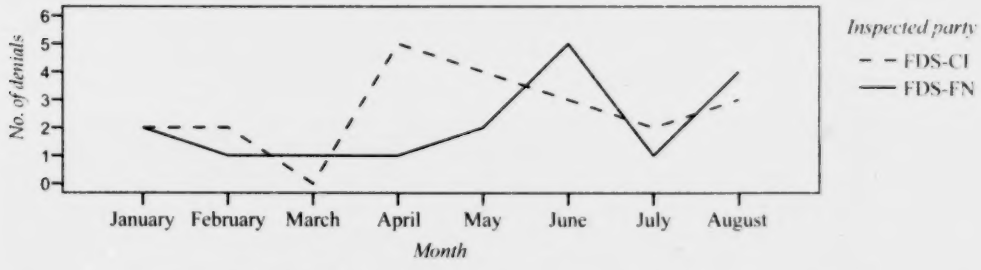
46. The Group attempted 41 inspections of military facilities under the control of FDS-CI and the Forces nouvelles, mostly (90 per cent) in conjunction with UNOCI. Neither FDS-CI nor the Forces nouvelles cooperated fully with the Group or UNOCI inspection teams. On various occasions, each force denied access to locations that were known to contain arms and related materiel and neither has disclosed all weapons in its possession.

47. Of the 41 attempted inspections, 24 were unscheduled visits whereby the Group did not inform the relevant forces in advance of arrival. During these unscheduled visits, FDS-CI denied the Group and/or UNOCI access on six occasions, including three attempted inspections by the Group, alone, of the Republican Guard facilities. The Forces nouvelles denied access on three occasions.

48. In total, between 1 January and 1 September 2009, Ivorian parties denied access to UNOCI inspection teams on 38 occasions (see figure I below). In 82 per cent of these cases, UNOCI was denied access because of the absence of "responsible" authorities or the failure of higher authorities to inform the unit of an impending inspection.

Figure I

Inspections denied to the United Nations Operation in Côte d'Ivoire by the Forces de défense et de sécurité de Côte d'Ivoire (n = 21) and the Forces nouvelles (n = 17), 1 January-31 August 2009



Source: Data compiled by the UNOCI Embargo Cell from UNOCI embargo inspection reports (1 January-31 August 2009) and analysis by the Group of Experts on Côte d'Ivoire.

1. Forces de défense et de sécurité de Côte d'Ivoire cooperation

49. In general, FDS-CI has allowed the Group unhindered access to most of its facilities. Lower-ranking FDS-CI personnel have, almost always, been polite and accommodating during the Group's visits. The Group notes, however, that neither it nor UNOCI has been able to inspect Republican Guard facilities despite a number of attempts.

50. The Group attempted to inspect the Republican Guard base in Abidjan in January, May and June 2009, but was refused access on all three occasions. The Republican Guard also denied access to UNOCI inspection teams on three further occasions in 2009, despite having received notification 72 hours prior to inspection.

51. The refusal of the Republican Guard to allow either the Group or UNOCI access contravenes paragraph 5 of Security Council resolution 1842 (2008), by which the Council reiterated its demand that the Ivorian parties to the Ouagadougou Political Agreement, particularly the Ivorian authorities, provide unhindered access to equipment, sites and installations and in which the Council made specific reference to those under the control of Republican Guard units.

52. In a communiqué sent to UNOCI on 25 June 2009, the FDS-CI planning centre, the Centre de planification et de conduite des operations, stated that "the Republican Guard ensures the security of His Excellency the President of the Republic of Côte d'Ivoire and is governed exclusively by the Presidency of the Republic and presidential perimeters and is, therefore, not subject to inspection by the UNOCI Embargo Cell" (see annex II).

53. The Group has witnessed Republican Guard units performing duties other than presidential protection on the streets of Abidjan and, as such, does not share the views of the Ivorian authorities that the unit is exclusively employed to protect the President. The Republican Guard is a military unit that reports directly to the Chief of Staff (Chef d'etat major) of the Armed Forces of Côte d'Ivoire and is, therefore, subject to inspection according to the relevant Security Council resolutions concerning the sanctions regime on Côte d'Ivoire.

2. Forces nouvelles cooperation

54. In general, most Forces nouvelles personnel, particularly the lower ranks, have been courteous and respectful in the presence of the Group. It is clear, however, that many Forces nouvelles units, despite their congeniality, deliberately withhold weapons from inspection by the Group and UNOCI. In 2009, the Forces nouvelles denied the Group access during three attempted inspections and refused access to UNOCI on a further 17 occasions. In addition, some units store weapons and related materiel in non-military facilities that are not subject to inspection.

55. Part of the problem stems from the blurred distinction between Forces nouvelles military forces and units that are, perhaps, best described as private militias under the control of Forces nouvelles zone commanders. These units, such as Anaconda (Bouaké and Séguéla), Cobra (Man) and Fansara 110 (Korhogo), report only to their respective zone commanders (see para. 37 above). In many cases their weapons and ammunition are stored within the perimeters of the zone commander's private residence.

56. In Man, for example, vehicles belonging to the Cobra unit of zone 6, including at least two vehicles carrying 12.7 x 108 mm DShK heavy machine guns, reside in the zone commander's compound. This equipment is not subject to inspection, but has frequently been witnessed on the streets of Man by the Group and by UNOCI military observers.

57. In Séguéla, UNOCI has been unable to inspect heavy machine guns mounted on trucks belonging to the Anaconda unit of zone 5 commander Ouattara Issiaka and stationed in the commander's residential compound. Although Anaconda operates in Séguéla, Mr. Issiaka is based in Bouaké. Forces nouvelles personnel informed UNOCI inspectors and the Group that, if they wished to inspect the vehicles and weapons, they would have to do so at the Anaconda base in Bouaké, even though the materiel concerned is deployed in Séguéla.

Figure II
ZPU-2 (left) and Browning M2 (right) heavy machine guns on vehicles of the Anaconda unit, Séguéla

Source: UNOCI military observers.

58. On 7 August 2009, the UNOCI military observer team site in Séguéla photographed one ZPU-2 twin 14.5 x 114 mm heavy machine gun and one Browning M2 12.7 x 99 mm heavy machine gun mounted on trucks bearing the name Anaconda (see figure II). The Forces nouvelles have not presented these weapons for inspection to either UNOCI or the Group.

B. Imports of arms and related materiel into the south of Côte d'Ivoire

59. The Group devoted much of its mandate to the investigation of the transfer of security and dual-use equipment to Côte d'Ivoire. While the Group believes that only two of the seven transfers presented in this section constitute breaches of the embargo on arms and related material, it urges Member States to notify the Security Council Committee of exports or trans-shipments of security-related materiel that might arouse suspicion. Advance notification of such shipments would greatly facilitate monitoring of the sanctions regime by all parties concerned.

1. Imports of body armour through the seaport of Abidjan

60. In May 2009, the customs expert of the UNOCI Embargo Cell discovered an entry for two pallets of ballistic ("bullet proof") vests in the ship manifest of the vessel *MOL Niger* in the Port of Abidjan. Further investigation revealed that the vests were destined for the West African branch of an international security company, with offices in Abidjan. They had been shipped by a supplier in Cape Town, South Africa. UNOCI informed the company's General Director of the nature of the embargo.

61. The Group believes it is important to contrast this case with that of the South African firm Imperial Armour, which has been documented extensively in previous reports of the Group (see S/2008/598, paras. 79-85, and S/2009/188, paras. 56-58). The Imperial Armour case involved the shipment of items wrongly described as "bullet proof vests" and related material to the National Police of Côte d'Ivoire. Had this equipment included ballistic ("bullet proof") vests, it would have required prior authorization by the Committee pursuant to paragraph 8 (e) of resolution 1572 (2004).

62. The Group believes that in order to be subject to the embargo, the materiel in question must be a force multiplier, that is something that, by virtue of its offensive or defensive capability, has the potential to enhance combat potential significantly. The transfer of such materiel must, however, also be destined for defence and security forces or potential combatants, or stand a significant risk of being used by these parties.

63. In this instance, notwithstanding the views of the Committee in this regard, the Group believes that there was no breach of the embargo. Although the ballistic vests have obvious military applications, they are also required by the security company's armoured transportation guards. Despite these observations, the Group notes that the Government of South Africa might preferably have notified the Committee in advance of shipment, particularly given the recent Imperial Armour case.

2. Imports of surplus military vehicles through the seaport of Abidjan

64. The Group, working in collaboration with the UNOCI Embargo Cell, noted numerous surplus military vehicles parked in the seaport of Abidjan. Many of these vehicles dated from the 1970s, although some were of more recent manufacture. Of these latter vehicles, the Group decided to conduct investigations into a single consignment of late-1980s MAN[5] trucks, which appeared to have been freshly painted in dark military green.

65. The Group's inspection of labels affixed to the vehicles indicated that they had been shipped by a Belgian military surplus company. The Group contacted the company, which replied that a coconut processing industry had purchased the vehicles to support its operations near Abidjan.

66. The Belgian company informed the Group that it repaints most of the vehicles it offers for sale in military green and that the choice of colour had not been requested by the buyer. The Group notes that military 4x4 trucks are well-suited to coconut harvesting and processing, which necessitates the transport of heavy loads on unpaved roads.

[5] *Maschinenfabrik Augsburg Nürnberg* (MAN) SE.

67. In addition to the transfer of surplus MAN vehicles, several 1970s-era Saurer military trucks remain in the Port of Abidjan. The Group is not aware when the vehicles were exported, or by whom, but believes that the vehicles are almost certainly destined for the civilian market in Abidjan.

68. None of the aforementioned vehicles are of types that are in service with the defence and security forces of Côte d'Ivoire, and the Group believes that these forces would not consider them fit for their use. It does not, therefore, believe that the export to Côte d'Ivoire of these vehicles has contravened the sanctions regime.

3. Transit of military vehicles via the seaport of Abidjan

69. In early June 2009, the Group received reports that a ship had offloaded a consignment of 10 new military 4x4 vehicles at the seaport of Abidjan. Photographs of the shipping pallets provided to the Group, and assistance provided by the UNOCI Embargo Cell, enabled the Group to establish that the vehicles had been shipped by a Spanish manufacturer onboard the vessel *Hansa Centurion* and were destined for the Ministry of Defence of another West African State.

70. The Group contacted the State concerned, which replied, on 26 June 2009, that its Defence Ministry had purchased the vehicles for its own use and that the vehicles had not been diverted (as the Group feared) to parties in Côte d'Ivoire. The reply also explained that the State was unaware that the vehicles had transited the seaport of Abidjan.

71. The Group maintains that the transit shipment did not constitute a breach of the embargo. However, it also notes, with concern, the ease with which large military cargoes might be deposited in the seaport of Abidjan without detection by UNOCI, Force Licorne or the Group of Experts. For instance, the individual who photographed the vehicles only happened to be in that part of the port while supervising the loading of another vessel. Had that person not been there, the transit would probably have remained unnoticed. The Group suspects that shipments that may be in breach of the embargo can enter the seaport of Abidjan undetected.

4. Acquisition of vehicles by the Ministry of Defence

72. During the course of its mandate, the Group noted a number of transport vehicles in use with the Ivorian military that appeared to be relatively new. The Group notes that vehicles used to transport troops and military equipment are a force multiplier (see para. 62 above) and it considers that their import into Côte d'Ivoire for these purposes constitutes a breach of the embargo on related materiel.

73. The Group identified several vehicles of Japanese manufacture that it suspected might have been exported to Côte d'Ivoire since the imposition of the embargo. After having requested a list of exports to Côte d'Ivoire from the relevant manufacturers, the Group received a response from Isuzu Motors, Japan. The response included a sales list provided by the Société africaine de représentations industrielles (SARI),[6] the distributor of Isuzu vehicles in Côte d'Ivoire. This list indicated that the Ministry of Defence of Côte d'Ivoire had purchased one Isuzu NKR light truck and one Isuzu TF pick-up truck[7] in January 2007 and May 2009, respectively.

---

[6] A subsidiary of the *Compagnie française de l'afrique occidentale*.

[7] Chassis/identification numbers JAANKR66E67100427 (NKR truck) and MPATFS54H8H573520 (pick-up truck).

74. SARI informed Isuzu Japan that, at the time of purchase, the Ministry of Defence had claimed the vehicles were to be used "exclusively to transport staff to ensure a smooth electoral process" and that they would not be used for military purposes. The Group notes that it is not possible to verify the precise uses to which the military of Côte d'Ivoire puts the vehicles, but deems their acquisition a breach of the embargo on arms and related materiel.

75. The Group notes that the National Armed Forces of Côte d'Ivoire and the National Police of Côte d'Ivoire use the following transport vehicles: Hyundai HD65, Isuzu NKR and Mitsubishi Canter flatbed trucks and Isuzu TF and Mitsubishi L200 pick-up trucks. It believes national and international companies that sell these types of vehicle (whether new or used) should remain vigilant to the possibility of acquisition by the Ivorian defence and security forces.

5. Acquisition of vehicles by the Comité de gestion du café et du cacao

76. When SARI provided the Group with a list of Isuzu vehicle sales in Côte d'Ivoire (see para. 73 above), the Group noticed entries for the sale of 24 Isuzu NPR trucks and Isuzu TF pick-up trucks to a purchaser described as the Comité de gestion du café et du cacao.

77. The Comité de gestion du café et du cacao is one of the para-fiscal agencies suspected by previous Groups of Experts of potentially funding the acquisition of arms and related materiel, discussed fully in paragraphs 215 to 230 below.

78. It is unclear why a cocoa management agency, staffed by around six people, should require 24 vehicles. The Group, furthermore, notes that, although these vehicles are listed in SARI's sales entries as alpine white and arc white in colour, they are of the same types as the vehicles operated by FDS-CI (see para. 75 above). The Group concludes that the nature of the vehicles, and questions regarding the role of the Comité de gestion du café et du cacao in financing military expenditure, makes this a case that warrants further investigation.

6. Combat air assets of the Air Force of Côte d'Ivoire

79. Ivorian combat aircraft remain stored in an inoperable condition at Abidjan air base (see paras. 371-379 below). Although the Air Force does not operate any airworthy combat aircraft to the Group's knowledge, it notes the relative ease with which the Government of Côte d'Ivoire could arrange for the purchase or lease of military aircraft should it require them.

80. Aircraft stationed in neighbouring countries, or elsewhere in the region, could be militarily operational within Ivorian airspace in a matter of hours and yet not in violation of the embargo until their arrival. The Group believes that the Government of Côte d'Ivoire has probably considered this option and may have standing agreements with one or more States or private aircraft operators. The Group notes, in this regard, that the Government of Côte d'Ivoire hired foreign pilots during air operations against the Forces nouvelles in 2002-2004.[8]

81. As discussed in the section of the present report on aviation (paras. 380 and 381), the Group investigated the reported storage of Ivorian Mi-24 helicopter gunships in Guinea. The Group cannot confirm these reports, and believes they are

[8] The Group confirmed this information in confidential interviews with pilots who had operated out of Abidjan in the period concerned.

without substance. However, Côte d'Ivoire retains long-standing defence relations with several countries, and the Group believes that future Groups of Experts should investigate such relationships thoroughly.

7. Foreign military training of personnel of the Forces de défense et de sécurité de Côte d'Ivoire

82. Several Member States provide training to Ivorian military personnel. During the course of its mandate, the Group met one Ivorian officer who was returning from a training course in Morocco. The Group maintains that foreign provision of military training to the Ivorian defence and security forces, if it includes instruction of a military nature, constitutes a breach of the sanctions regime. The Group raised this issue during its meeting with the Minister of Defence of Côte d'Ivoire on 13 August 2009. The Minister confirmed to the Group that Ivorian military personnel regularly visit Morocco for training.

83. The previous Group of Experts requested information from Morocco on the training of Ivorian military personnel, and received a response that confirmed that Morocco was training 39 Ivorian military personnel and that training would be completed in 2010 (S/2008/235, para. 34). According to a list provided by Morocco (see annex III), the training includes various military courses, including instruction on military communications, ammunition and armoured warfare. The Group concludes that the continued Moroccan training of Ivorian personnel is a clear breach of the sanctions regime.

84. The Minister of Defence of Côte d'Ivoire, during his meeting with the Group of Experts, also noted that a number of other States provided military training, although he declined to reveal which ones.

85. The Group believes that future Groups of Experts should continue investigations into the possibility of military training of Ivorian nationals, with a particular focus on States that have supplied complex military systems to the Government of Côte d'Ivoire in the past.

C. Arms, ammunition and equipment requirements of the National Police

86. The National Police of Côte d'Ivoire lacks the necessary equipment to perform its policing duties. In particular it suffers shortages of the types of small arms and associated ammunition that are appropriate to police operations. The Group includes this section because it believes that the scheduled 29 November 2009 national election is likely to place added burdens on the police. In anticipation of civil unrest, the Committee may receive a request from a supplier State for an exemption to the embargo on arms and related materiel for the purpose of re-equipping the Ivorian police forces.

1. Small arms and ammunition requirements

87. The Ivorian National Police currently relies primarily on assault rifles, which are unsuited to policing duties. These weapons fire high-velocity ammunition and are capable of automatic fire. As the Group noted in its midterm report (S/2009/188, para. 52), the deployment of these weapons poses a threat to public safety.

88. The Group met the Director General of the Ivorian National Police, in June 2009, to discuss this matter and also to assess the status of the Group's numerous requests for a precise inventory of police weapons and ammunition. The Director General maintained the view that the Ivorian police deploy assault rifles because of a shortage of 9 mm pistols and associated ammunition.

89. The Group informed the Director General that it broadly agreed with police requirements for 9 mm pistols and ammunition. However, it noted that, if consulted by the Committee on the appropriateness of a possible exemption to the arms embargo, it would be unable to make an informed judgement without having reviewed and verified the inventory of existing police weapons and ammunition (which, at the time of writing the present report, the Group had yet to receive).

2. Arms embargo exemption requests

90. In a meeting on 10 September 2009, the Minister of Defence informed the Group that the Government of Côte d'Ivoire had ordered 4,000 9 x 19 mm pistols, 200,000 9 mm pistol-calibre cartridges and 50,000 lachrymatory (tear gas) grenades for the sum of US$ 1.7 million.

91. The Minister did not divulge the name of the manufacturer of the materiel, but informed the Group that the supplier would request an exemption to the arms embargo from the Committee (in accordance with paragraph 21 of the Committee's Guidelines).[9] The Group notes that, should such a request be made and favourably considered by the Committee, the resulting transfer of weapons could raise two risks that run contrary to the objectives of the arms embargo. Firstly, the weapons might be allocated to units of the Ivorian defence and security forces other than the police. Secondly, the acquisition of new weapons by the police might displace existing police weapons (notably assault rifles) and encourage their transfer to other services of FDS-CI (or potentially to pro-Government militias).

92. The Group believes that, should the Sanctions Committee receive such an exemption request, it might consider taking the series of measures set out below to minimize the aforementioned risks.

93. Firstly, regardless of the materiel requested, transfers of weapons to the Ivorian National Police should be restricted to 9 x 19 mm pistols and 9 x 19 mm ammunition only (in addition to less-than-lethal equipment, such as lachrymatory grenades). This measure would help to reduce the risk that weapons supplied to the police could be diverted to the Ivorian military (for example 7.62 x 39 mm ammunition and assault rifles in use with the military).

94. Secondly, the weapons and ammunition should be marked by the manufacturer, in advance of transfer, with appropriate indicators that the weapons are for use by the Ivorian National Police only. In the case of pistols, such marks (a numerical code or symbol) should be applied to the slide or frame of the weapon. Ammunition should be lot-marked on the base or extractor groove of the cartridge case.[10] These measures would enable UNOCI and the Group of Experts to identify any weapons and ammunition that might be diverted to other services within the Ivorian defence

[9] http://www.un.org/sc/committees/1572/pdf/guidelines_ci_eng.pdf.

[10] For a more detailed explanation of ammunition lot-marking see "Small arms ammunition lot marking", in *Conventional Ammunition in Surplus: A Reference Guide* (Geneva, Small Arms Survey, January 2008), pp. 154-159.

and security forces. In addition, UNOCI police should commit to undertaking regular audits of police weapons and ammunition in advance of acquisition.

95. Thirdly, the Group believes that any transfer of 9 mm pistols should be conditional on the Ivorian police's supplying an equivalent number of its existing assault rifles to UNOCI for destruction (within a reasonable time frame following acquisition). This last measure would ensure that the Government of Côte d'Ivoire cannot transfer existing police weapons to other services within the defence and security forces.

96. Finally, the Group notes that any request for an embargo exemption would probably include, among its specified recipients, the Ivorian Gendarmerie, in addition to the National Police. The Group maintains the view that no such transfer of weapons should be made to the Ivorian Gendarmerie because it is not a police unit and reports to the Chief of Staff of the National Armed Forces of Côte d'Ivoire.

D. Imports of weapons by the civilian population of Côte d'Ivoire

97. During the course of its mandate, the Group identified two cases of importation, or attempted importation, of ammunition destined, the Group believes, for the civilian market in Côte d'Ivoire. The first was a relatively small-scale transfer involving ammunition shipped by express freight from the United States of America. The second was, in the Group's opinion, more worrying and involved significant numbers of 12-gauge shotgun cartridges imported into the north of Côte d'Ivoire.

1. Attempted imports of ammunition by private individuals in Abidjan

98. As noted in paragraphs 463 to 465 below, the Group received further indication of attempts to ship ammunition from the United States to Côte d'Ivoire. The Group believes that these shipments were destined for private individuals in the south of Côte d'Ivoire for the reasons set out below.

99. Firstly, all of the consignments consisted of pistols, accessories for pistols or pistol-calibre ammunition (see S/2006/964, paras. 12-17, S/2007/349, paras. 46-51, and para. 463 below). While the major parties to the conflict in Côte d'Ivoire use pistols, it is unlikely that they would attempt to import on such a small scale (fewer than 30 pistols and 5,000 rounds of ammunition).

100. Secondly, because the pistols were high value items, with laser sights and optical mountings, the Group believes that they were probably in demand among relatively wealthy private individuals for their personal protection.

101. However, the Group does not disregard the possibility that the shipments in question may have been organized to test the feasibility of transferring larger numbers of weapons and ammunition by these means in the future.

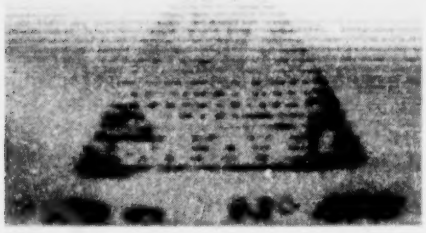
2. Malian-manufactured shotgun ammunition entering the north of Côte d'Ivoire

102. The Group found numerous 12-gauge shotgun cartridges circulating among the civilian population of northern Côte d'Ivoire. Of the first samples it obtained, the manufacturer's logo was only faintly visible owing to wear. As the Group noted in its midterm report (S/2009/188, para. 47), it interpreted these markings as "Darma, Mali" and sent a letter to the Government of Mali requesting information on any

manufacturers of that name operating in the country and their possible sales to Côte d'Ivoire.

103. The Group has subsequently viewed many newly manufactured examples of the ammunition in question (see figure III). It now understands that the ammunition is marked "Carma" (rather than "Darma"), which is an abbreviation of "*cartoucherie du Mali*", an ammunition manufacturer in the Niamakoro district of Bamako. Mali informed the Group that it was unable to identify the wrongly supplied "Darma" name in its records, but added that the *cartoucherie du Mali* only manufactures shotgun ammunition and exports to only one international client: Drissa Ouedrago, who is based in Bobo-Dioulasso, Burkina Faso.

Figure III
Markings on a 12-gauge shotgun cartridge (CARMA, MALI)



Source: Group of Experts on Côte d'Ivoire.

104. The Group spoke to Mr. Ouedrago, who stated that he did not export cartridges to Côte d'Ivoire, but that Ivorian civilian parties continued to visit him in Bobo-Dioulasso and Ouagadougou, Burkina Faso, to purchase ammunition. The Group notes that these Ivorian parties (and possibly Mr. Ouedrago) are in breach of the embargo, which the Group explained to Mr. Ouedrago.

105. The Group notes that the Forces nouvelles do not appear to use 12-gauge shotguns, and the trade appears only to supply the civilian population with ammunition for private purposes, primarily hunting. That said, such weapons can be used in armed conflict and combatants used them extensively during the September 2002 hostilities in Côte d'Ivoire.

E. Case study: militias in the south-west

106. Following numerous reports of the presence of armed militias from Liberia operating in the south-west of Côte d'Ivoire, the Group visited the region to investigate potential breaches of the embargo on arms and related materiel. Although the Group did not identify any cases of embargo violations, it includes the following analysis because the continued operation of armed groups in the region (and hence demand for weapons) poses a possible threat to the sanctions regime.

107. The south-west region includes the towns of Bangolo, Duékoué, Guiglo and Toulépleu, which straddle a fault line in the conflict between north and south. The defence of this area, during the September 2002 crisis, by local "self-defence" groups allied to the Government, continues to shape its security situation.

108. These forces, which are usually referred to in the Ivorian and international press as militias, are primarily of Guéré ethnicity and many of them share strong ties with Guéré communities on the Liberian side of the border. The Group met, on various occasions, the leaders of 10 of the most significant militias, who claimed that, contrary to some reports, they have neither fought alongside, nor witnessed the presence of, militias from Liberia in Côte d'Ivoire.

109. The Group believes that the communities on each side of the border are so closely linked that some combatants have operated in both Liberia and Côte d'Ivoire, particularly those of the Forces spéciales pour la libération du monde africaine. The Group did not observe, nor was it informed of, militias composed entirely of Liberian combatants operating in Côte d'Ivoire.

110. Militia leaders interviewed by the Group maintain that their forces continue to operate only to defend local communities against future advances by the Forces nouvelles and, more recently, by settlers who occupy parts of the south-west, notably the Mount Peco forest to the east of Bangolo. The settlers are reportedly of mixed origins and include Burkinabé and Malian nationals and northern Ivorians. UNOCI military observers note that these newly settled areas are frequently the scene of intercommunal armed violence and roadside banditry. They are largely inaccessible to either UNOCI or Government forces, owing to difficult terrain and insecurity.

1. Weapons and ammunition of militias in the south-west

111. The leaders interviewed by the Group denied reports in the Ivorian press and elsewhere that the Government of Côte d'Ivoire had supplied them with arms, either during or since the September 2002 crisis. Moreover, they claimed not to have received any financial reward for their support of the Government during the crisis.

112. The militias maintain that their existing stocks of weapons were captured from Forces nouvelles units during combat, and that they have not acquired weapons or ammunition since. The Group was unable to ascertain whether the so-called self-defence forces may have other sources of supply, but notes that most militia members appear to be extremely poor, with few resources to acquire arms, and that the condition of their weapons does not suggest recent acquisition.

113. Militia armament is generally of the same types as those used by FDS-CI (and, by extension, the Forces nouvelles), including Kalashnikov-pattern assault rifles; RPG-7 rocket launchers (no warheads were witnessed by the Group); 5.56 x 45 mm ammunition (minimal quantities); 7.62 x 39 mm ammunition (far more numerous); 7.62 x 54(R) mm (numerous) and high explosive fragmentation hand grenades (numerous). The Group checked weapons and ammunition in the hands of several groups, and these stocks appeared to be relatively old and generally in very poor condition.

114. The one exception is the militia force controlled by Maho Glofiei (based in Guiglo), whose personal guard (numbering some 10 to 15 combatants) is well equipped with new uniforms, boots and berets embroidered with "forces spéciales" insignia. These forces deploy Kalashnikov-pattern assault rifles (in well-maintained condition) and other weapons, including 9 mm UZI sub-machine guns and 9 mm pistols. The Group has reason to believe that Mr. Glofiei has economic interests that are significantly more lucrative than those of other militias in the region (see paras. 207-210 below) and this is apparent in the weapons and equipment fielded by his personal guard. The Group was not allowed to inspect the weapons of Mr. Glofiei's militia closely and does not know from where they were acquired.

15. The Group recognizes that past investigations suggest the trafficking of arms into the south-west of Côte d'Ivoire via the Sassandra River towards Lake Buyo (see S/2008/598, paras. 99-103, and S/2009/188, para. 49). However, it does not believe that arms and ammunition transferred along this route supply pro-Government militia groups. These weapons probably originate in the Forces nouvelles-controlled north of Côte d'Ivoire and supply northern settlers in the south-west region.

2. Future developments related to militias in the south-west

116. The continued prevalence of militias in the south-west of Côte d'Ivoire is a function of the weak presence of Government forces in the region. Some of these militias carry weapons in the presence of FDS-CI forces, notably those of Mr. Glofiei, whose forces are fully armed on the streets of Guiglo and in close proximity to the Ivorian Police and Gendarmerie.

117. While self-defence forces emerged in response to threats to their communities during the crisis, they appear to have evolved into a more permanent politically or economically motivated set of movements. They are, arguably, sustained by three factors.

118. Firstly, they exist to counter a perceived threat of armed attack posed by the Forces nouvelles and "northern" settlers. Communities claim that the relatively thin FDS-CI presence in the region justifies maintaining armed self-defence forces.

119. Secondly, they hope that, by retaining an armed presence, they may be treated as ex-combatants and therefore reap the economic benefits of a future (if distant) disarmament, demobilization and reintegration programme.

120. Finally, there are merits to being armed in a region where there is little State control and where there is ample opportunity for "taxation" of commerce and revenue-generation from the control or protection of extractive industries (notably timber).

121. The Group does not foresee the Government of Côte d'Ivoire taking decisive action to disarm or disband militia groups in the region while the current north-south polarization continues, primarily because of the latent defensive utility of these forces. The Group believes that Government policy is likely to favour providing minimal support to these groups (or to their leaders) while leaving the question of disarmament, demobilization and reintegration unanswered.

F. Case study: rearmament of elements within the Forces nouvelles

122. Elements within the Forces nouvelles are rearming and have also acquired related military materiel, including communications equipment, vehicles adapted to military uses and military apparel. These actions indicate efforts by some Forces nouvelles zone commanders to consolidate territorial control, by military means, in the north of Côte d'Ivoire.

123. The following sections of this report present a series of analyses of independent sources of evidence, including physical investigations of arms and ammunition and reliable eyewitness testimony. The Group believes that the combined body of evidence indicates that elements within the Forces nouvelles have acquired arms and related material in breach of the sanctions regime.

1. Arms and ammunition acquisitions by the Forces nouvelles

124. The Group of Experts did not observe any Forces nouvelles weapons or ammunition that it could identify as having been manufactured since the imposition of the arms embargo in November 2004.[11] This does not, of course, preclude post-2004 acquisitions of older weapons and ammunition, which is why the Group adopted a comparative methodology, one that contrasted Forces nouvelles weapon and ammunition types with those that it believes were in Côte d'Ivoire prior to the arms embargo.

125. When the Forces nouvelles gained control over the north of Côte d'Ivoire in September 2002, it acquired numerous FDS-CI weapons and weapon storage facilities, in addition to capturing weapons and ammunition on the field of battle. Weapon and ammunition types that are commonly in service with FDS-CI are, therefore, also in use with the Forces nouvelles.

126. A comparative analysis of Forces nouvelles and FDS-CI weapons, however, reveals that the Forces nouvelles possess large quantities of weapons and ammunition that are of types that are **not** in service with FDS-CI and for which there is no historical explanation for their presence in Côte d'Ivoire. It is on these weapons and ammunition that the Group focused its investigations.

(a) Acquisition of assault rifles

127. Forces nouvelles inventories include weapons of varying ages, ranging from the 1940s to the 2000s. In many cases, these weapons mirror the types in service with FDS-CI. They include Kalashnikov-pattern assault rifles, of disparate ages and origins, but also older weapons that Forces nouvelles military units value less, such as French Manhurin-manufactured SIG-540 series assault rifles, and even older MAS-49/56 rifles and MAT-49 sub-machine guns. Observations by the Group and UNOCI inspection teams indicate that, of these weapons, the Forces nouvelles invariably present older MAS, MAT and SIG weapons during inspections and only reluctantly display Kalashnikov-pattern weapons.

128. Of the Kalashnikov-pattern weapons that the Forces nouvelles present for inspection, the serial numbers of the vast majority (more than 90 per cent) have been deliberately erased by grinding. By contrast, the Group's inspections of Kalashnikov-pattern weapons in the possession of Government-controlled FDS-CI forces reveal that, in almost all cases, the serial numbers remain intact.

129. The serial numbers of other types of weapon in Forces nouvelles inventories have not been removed. During inspections, the Group found no evidence of serial number tampering involving pre-embargo SIG-540 series assault rifles, MAS-49/56 rifles or MAT-49 sub-machine guns. It also observed pre-embargo, Bulgarian-manufactured ARM assault rifles (a Kalashnikov variant) whose serial numbers remained intact. These ARM weapons were shipped in large numbers[12] to the Government of Côte d'Ivoire during the crisis (2002-2004), prior to the embargo.

---

[11] As noted in paragraphs 54-58 of this report, the Forces nouvelles allowed neither the Group of Experts nor UNOCI unhindered access to its entire holdings of weapons and ammunition. For this reason, the Group is unable to determine whether the Forces nouvelles is in possession of either weapons or ammunition that were manufactured (and, therefore, imported) after the arms embargo was imposed in November 2004 and not observed by the Group.

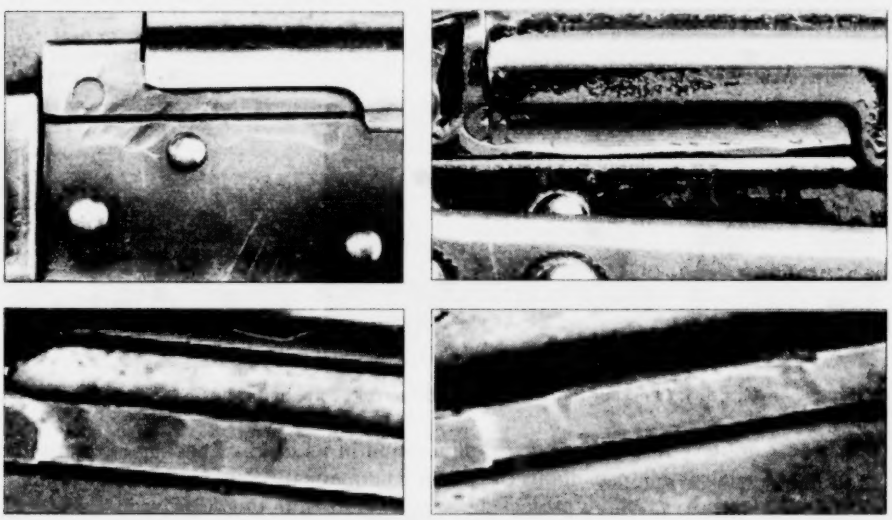
[12] Information supplied by Bulgaria to the Group of Experts.

Together, these observations indicate that the removal of serial numbers has been highly selective, focusing only on the Kalashnikov-pattern weapons held by the Forces nouvelles and disregarding weapons that were known to be present in Côte d'Ivoire prior to the embargo.

130. The Kalashnikov-pattern weapons with missing serial numbers are of various origins and ages. They include Russian manufactured AK-47 and AKM weapons, which date from the 1950s to the 1990s. They also include various models of Chinese Type-56 assault rifle. In many cases, these weapons are sufficiently old, and may have passed through such a number of hands, to make tracing their transfer histories unfeasible. For these reasons, even had the serial numbers on the weapons remained intact, the Group would probably not have contacted their manufacturers in an attempt to trace them. The deliberate removal of the serial numbers on Forces nouvelles weapons is, in most cases, unnecessary.

131. A second unusual feature is the thoroughness with which the serial numbers have been removed. Kalashnikov-pattern weapons most commonly feature a serial number on the left-hand side of the receiver. The last four digits of this number are usually repeated on the bolt carrier,[13] which is part of the weapon's internal mechanism. This partial repeat of the serial number helps to prevent the moving parts of one weapon being confused with those of another. It cannot be used to trace a weapon in manufacturing or transfer records. Despite this, the partial serial numbers on the bolt carriers of Forces nouvelles Kalashnikov-pattern weapons have also been removed, an unnecessary activity if it was intended to render the weapons untraceable (see figure IV).

Figure IV
Serial numbers (upper) and bolt carrier numbers (lower) removed by grinding



Source: Group of Experts on Côte d'Ivoire.

[13] Other parts of the weapon (such as the recoil spring guide and receiver cover) may also be marked with a partially repeated serial number. Such marking practices are not universal and vary according to the weapon's manufacturer.

132. The deliberate and thorough removal of serial numbers and associated marks clearly indicates that either the Forces nouvelles, or the supplier of the weapons, did not want them to be traced. The Forces nouvelles would have nothing to gain by removing serial numbers from pre-embargo weapons that it had acquired during the crisis. The fact that the serial numbers have not been removed from known pre-embargo weapons supports this observation.

133. Had the serial numbers remained intact, the only way to trace them would have been to consult manufacturer records in order to establish a recipient State. The Group concludes that if the Forces nouvelles had acquired the weapons piecemeal on the regional illicit market, there would have been little incentive to remove the serial numbers and certainly not to have done this so comprehensively and consistently. By contrast, the involvement of a State, whose own weapons might be traced in transfer records, is the most plausible explanation for the removal of the serial numbers, whether by the State in question or by the Forces nouvelles at its behest.[14]

134. The Group estimates that the Forces nouvelles are in possession of several thousands of Kalashnikov-pattern assault rifles whose serial numbers have been removed.

(b) Acquisition of small-calibre ammunition

135. The Group observed large quantities of bagged small-calibre ammunition stored in Forces nouvelles facilities in Korhogo (Unité Fansara and Peleton mobile de gendarmerie) and Odienné. UNOCI military observers also witnessed and photographed bagged ammunition in Vavoua. This ammunition is stored in cocoa bags, most of which feature the printed label "Ghana Cocoa Board, Produce of Ghana" (see figure V).

Figure V
Bagged ammunition (various calibres) in Forces nouvelles storage facilities

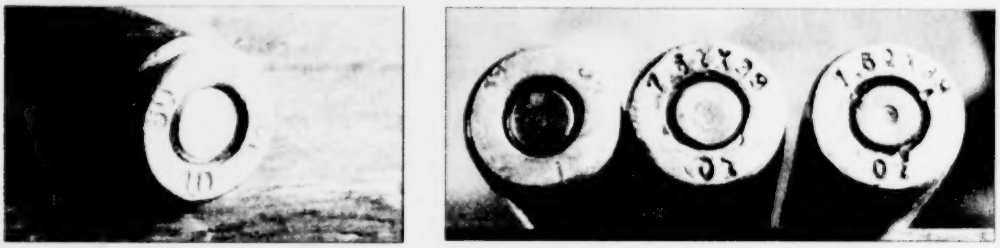
Source: UNOCI (left); Group of Experts on Côte d'Ivoire (centre and right).

136. Most military forces store their ammunition in its original packaging unless it is in use. Usually, this packaging consists of hermetically sealed metal containers inside wooden boxes, which protect the ammunition from degradation and prolong its service life. Boxed ammunition is also easier to store and handle than loose or bagged ammunition.

[14] The varying ages and origins of the weapons exclude the possibility of a single, private manufacturer grinding the serial numbers prior to sale (i.e. all the weapons would be of the same age and origin if this had been the case).

137. Given such large numbers of sub-optimally stored munitions, the Group asked the Forces nouvelles personnel in various localities why the ammunition was bagged rather than boxed. These personnel were unable to provide a satisfactory explanation, and told the Group that the sacks had been "bought locally" and the mode of storage was of "no importance".

Figure VI
Sudanese ammunition (left) and unknown types of ammunition (right)



Source: Group of Experts on Côte d'Ivoire.

138. The Group observed, however, that there were significant differences between the bagged ammunition and other types of ammunition in Forces nouvelles storage facilities. The bagged ammunition consists of three broad types: relatively old Russian-manufactured ammunition, and Sudanese-manufactured ammunition which is almost always accompanied by ammunition of unknown[15] manufacture (see figure VI and table 2). The ammunition is not mixed, but stored one type to each bag.

Table 2
Types and origins of bagged ammunition found in Forces nouvelles facilities

Calibre	*Markings*	*Year of manufacture*	*Country of origin*
7.62 x 25 mm	38_84	1984	Russian Federation (USSR)
7.62 x 39 mm	SU_1_39_01	2001	Sudan
7.62 x 39 mm	1_39_04	2004[a]	Unknown
7.62 x 39 mm	1_39_03	2003[a]	Unknown
14.5 x 114 mm	3_85	1985	Russian Federation (USSR)
14.5 x 114 mm	3_59	1959	Russian Federation (USSR)
14.5 x 114 mm	711_60	1960	Russian Federation (USSR)
14.5 x 114 mm	17_85	1985	Russian Federation (USSR)

Source: Group of Experts on Côte d'Ivoire.
Abbreviation: USSR: Union of Soviet Socialist Republics.
[a] Probable date of manufacture.

[15] This ammunition has been observed in significant numbers on the illicit markets of northern Kenya, Southern Sudan and the Darfur region of the Sudan.

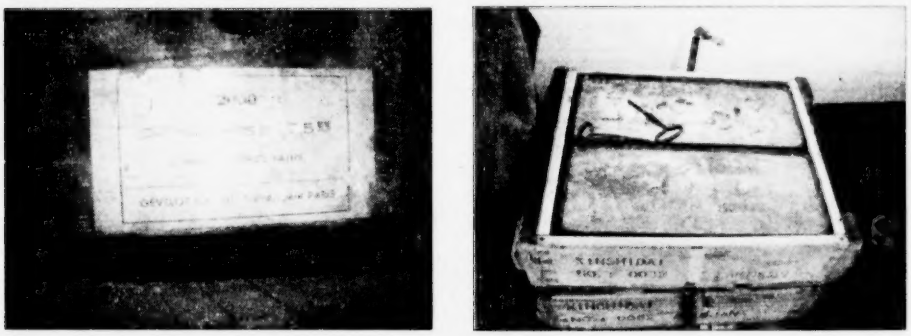
139. The remainder of Forces nouvelles ammunition is not bagged, but stored in its original manufacturer-supplied packaging. This ammunition was imported into Côte d'Ivoire before the embargo.[16] It is of the same types that were in service with Government-controlled forces prior to the embargo and which remain in service with FDS-CI today. These types are listed in table 3 and include surplus French ammunition and more recent (2002) Chinese and Bulgarian cartridges. This pre-embargo ammunition is never, to the Group's knowledge, stored in bags, whether in Forces nouvelles or in FDS-CI facilities.

Table 3
Pre-embargo ammunition in the possession of both the Forces nouvelles and Government-controlled Forces de défense et de sécurité de Côte d'Ivoire (most common types)

Calibre	*Markings*	*Year of manufacture*	*Country of origin*
7.5 x 54 mm	Various	Various	France
7.62 x 39 mm	10_02	2002	Bulgaria
7.62 x 39 mm	61_02	2002	China
7.62 x 54 mm	10_02	2002	Bulgaria

Source: Group of Experts on Côte d'Ivoire.

Figure VII
Boxed French (left) and Chinese (right) ammunition in Forces nouvelles storage facilities



Source: Group of Experts on Côte d'Ivoire.

140. Bagged small-calibre ammunition is very difficult to trace in manufacturing or transfer records, because very little information is marked on individual cartridge cases. The most useful information, notably the lot number, is marked on the original factory packaging (see figure VII). It is virtually impossible to trace specific transfers (i.e., one shipment) of non-lot-marked small-calibre ammunition once it has been removed from its original packaging.

[16] The date of transfer, and place of import (Abidjan), marked on the boxes indicates pre-embargo import into Côte d'Ivoire.

141. There is no practical, logistical reason why the Forces nouvelles should choose to store large quantities of ammunition in bags. Furthermore, there is even less reason for it to discriminate between ammunition types, i.e., storing selected types in bags, while leaving pre-embargo ammunition boxed. The Group believes that the bagged ammunition has been removed from its original packing (and hence identifying lot numbers) in order to hide its origin.

142. This repackaging is systematic. Many of the cocoa bags are themselves packed with small, black plastic bags containing ammunition. These bags contain regular quantities of ammunition: 20 cartridges in each plastic bag in the case of 7.62 x 39 mm munitions. This suggests that the ammunition has been decanted from its original, standard 20-cartridge cartons[17] into plastic bags. Systematic re-packing of this kind, and the fact that the ammunition in each bag is homogenous, suggests that the ammunition has been transferred from boxes to bags directly. The source of the ammunition, therefore, is almost certainly a single supplier rather than multiple, disparate sources. For example, if the ammunition had been acquired from numerous suppliers and then bagged, each bag would contain many different types of ammunition. That is not the case.

143. The Group concludes, as it did in the case of assault rifle transfers, that the ammunition has been repacked by, or at the behest of, a State. If the Forces nouvelles had acquired the ammunition from a number of non-State sources, there would be little incentive for any (and certainly not all) such parties to remove the ammunition from its original boxes and systematically re-pack it. The Group believes that only a State would be concerned that its own, legally acquired ammunition, subsequently transferred to the Forces nouvelles, might be traced back to it, if left stored in its original lot-marked boxes.

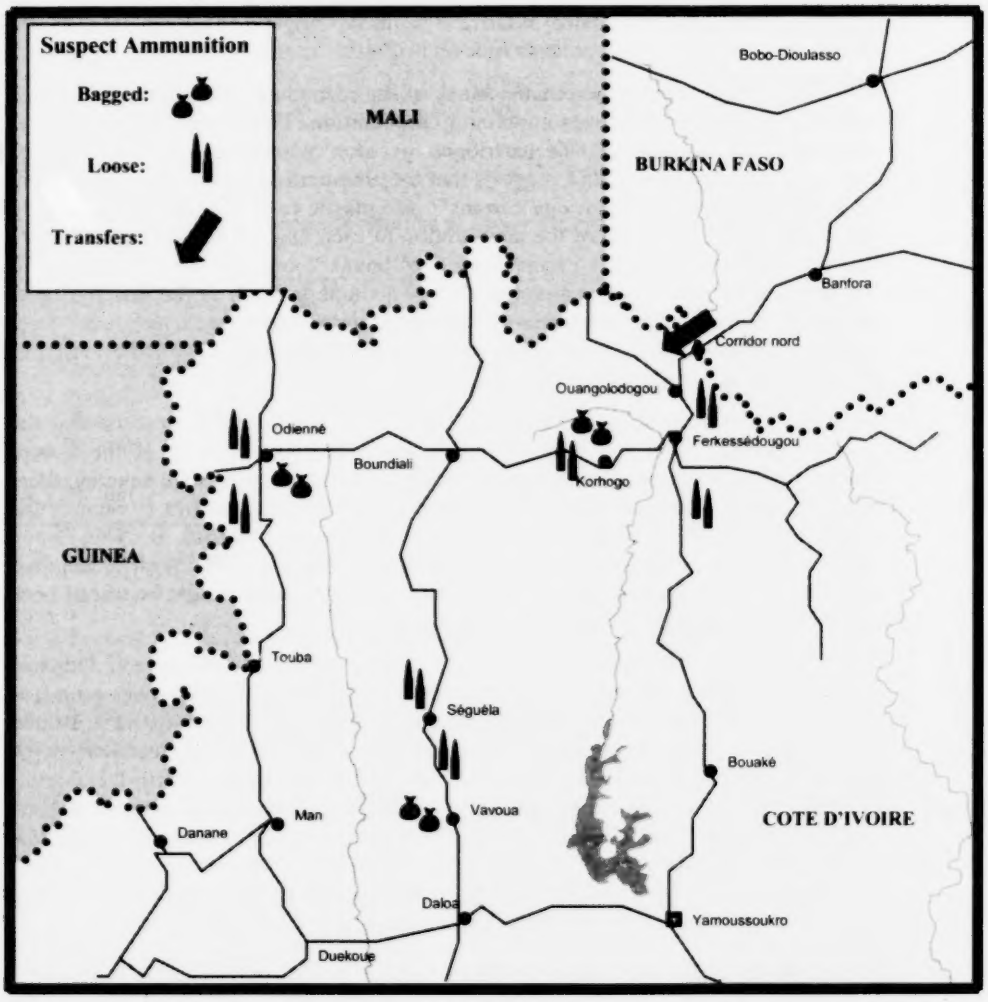
144. The Group estimates that the bags it observed in Korhogo and Odienné contained, roughly, between 70,000 and 100,000 cartridges.[18] These bags represent only a small fraction of the suspect ammunition. The three types of 7.62 x 39 mm cartridges (the Sudanese and the two unknown types) are in widespread use by the Forces nouvelles and probably number in excess of 500,000 cartridges. Spot-checking of Forces nouvelles individual weapons by the Group (in and around Odienné, Séguéla, Korhogo and Ferkessédougou) revealed that these three types of cartridge comprise between 70 and 100 per cent of deployed 7.62 x 39 mm ammunition (see figure VIII). The Group has not observed ammunition of these types stored in boxes in any of the inspected locations.

[17] Most military 7.62 x 39 mm ammunition is packed in 20-cartridge boxes.

[18] This is an estimate only. It is derived from the approximate weight of several bags handled by the Group, divided by the weight of a cartridge.

Figure VIII

Map illustrating the distribution of suspect 7.62 x 39 mm ammunition in northern Côte d'Ivoire



Source: Group of Experts on Côte d'Ivoire
Note: The map includes only the types of 7.62 x 39 mm ammunition listed in table 2 above.

(c) Weapon and ammunition transfers from Burkina Faso

145. Two independent and reliable witnesses informed the Group of arms and ammunition transfers from the territory of Burkina Faso to various localities in Forces nouvelles-controlled northern Côte d'Ivoire. Together, these reports are consistent with the Group's findings on assault rifles with effaced serial numbers and the bagged ammunition described above.

146. The first individual informed the Group that undisclosed parties, acting in support of the Forces nouvelles, had transported assault rifles and small-calibre

ammunition from southern Burkina Faso, by road, to Forces nouvelles units in the Ivorian towns of Ferkessédougou and Korhogo. These weapons were reportedly loaded in the Burkinabé town of Bobo-Dioulasso. The last date of transfer was given (in February 2009) as December 2008, but the Group has reason to believe that these transfers are ongoing (see below).

147. The second individual informed the Group that cattle trucks had been used to transport "AK-47" (Kalashnikov-pattern) weapons and ammunition from Burkina Faso to Ferkessédougou, and then to Forces nouvelles units in Korhogo, specifically the Compagnie territoriale de Korhogo. The serial numbers of the weapons had been removed prior to shipment and both weapons and ammunition were shipped in rice bags.

148. The same witness also provided the Group with a sample of the ammunition reported to have been transferred. The types of ammunition are listed in table 4 below. They include all of the types discovered by the Group in cocoa (not rice) bags;[19] including Russian-manufactured ammunition, in addition to the Sudanese ammunition and the two types of unknown manufacture noted in paragraph 138 above.[20]

Table 4
Sample of ammunition reported to have been transported to Korhogo in rice bags from Burkina Faso

Calibre	*Markings*	*Year of manufacture*	*Country of origin*
7.62 x 25 mm	38_84	1984	Russian Federation (USSR)
7.62 x 39 mm	SU_1_39_01	2001	Sudan
7.62 x 39 mm	1_39_04	2004[a]	Unknown
7.62 x 39 mm	7.62x39_03	2003[a]	Unknown
14.5 x 114 mm	3_85	1985	Russian Federation (USSR)

Source: Group of Experts on Côte d'Ivoire.
Abbreviation: USSR: Union of Soviet Socialist Republics.
[a] Probable date of manufacture.

149. The Group believes these reports are accurate for four reasons. Firstly, two independent witnesses delivered reports that are both internally consistent and mutually supportive. Secondly, the Group considers each witness to be an expert in the subject matter: the first is involved in road commerce between northern Côte d'Ivoire and southern Burkina Faso; the second is a serving member of the Forces

[19] The proportions of rice bags and cocoa bags in use in the region are similar, although rice bags are generally made from nylon, whereas cocoa bags are constructed of jute. Given that transporting ammunition in bags is unusual in itself, the Group believes that the witness's reference to a bag is more significant, in this context, than the type of bag.

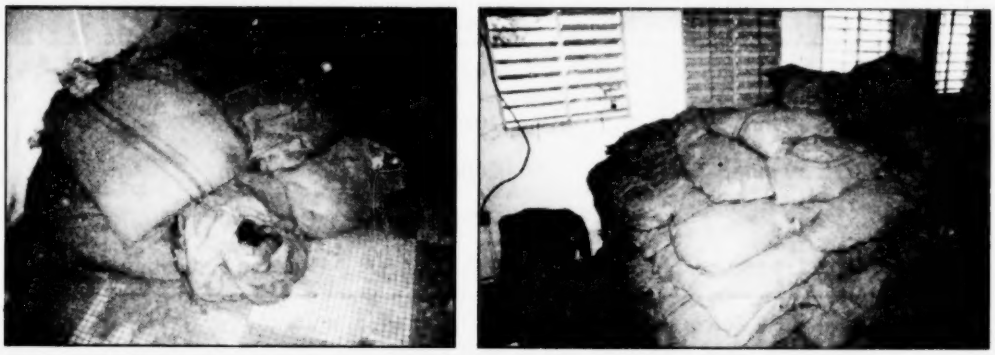
[20] The Group wrote letters to several Member States requesting whether they might be able to identify the manufacturer of the ammunition, including to Kenya and the Sudan. Kenya replied that it could not identify the manufacturer by the marks shown. As previously noted, the Sudan refused to cooperate with the Group.

nouvelles and of sufficient rank to have a reasonable understanding of its arms acquisition strategies. Thirdly, the account of the second witness includes specific information (including bagged ammunition and erased serial numbers) which supports the Group's earlier analyses of arms and ammunition. Finally, the second witness also provided the Group with samples of ammunition, which matched the types found in bags.

150. The Group believes that its physical appraisal of the suspect arms and ammunition, combined with the two reports, provide sufficient evidence to conclude that elements within the Forces nouvelles have acquired arms and ammunition in violation of the embargo.

151. The Group also notes that ammunition (and possibly arms) transfers may be ongoing. For example, during its visits to the Fansara 110 unit of the Forces nouvelles in Korhogo, on 14 February 2009, the Group observed at most five bags of ammunition (see figure IX, left-hand photograph). During its 10 June 2009 visit to the same storage room, the Group observed that the room contained more than 60 bags of ammunition (see figure IX, right-hand photograph). The Forces nouvelles personnel stationed there were unable to provide an explanation for the increase.

Figure IX
Bagged ammunition in Fansara 110 unit, Korhogo, 14 February 2009 (left) and 10 June 2009 (right)



Source: Group of Experts on Côte d'Ivoire.

2. Acquisition of other military materiel by the Forces nouvelles in zone 10

152. Martin Kouakou Fofié, one of the three people subject to individual sanctions (see paras. 482-485 below), commands zone 10, which is administered from the town of Korhogo. It was in Korhogo that the Group noted the largest volumes of the bagged ammunition described above. Korhogo is also pivotally placed to cover the principal trade routes from northern Côte d'Ivoire to Burkina Faso and Mali. In particular, zone 10 includes the route along which, the Group believes, arms and ammunition have been imported from Burkina Faso (see figure VIII).

153. As the following sections describe, the Forces nouvelles of zone 10, besides having acquired arms and ammunition, have sought to enhance their military capacity through the acquisition of radio communications equipment, vehicles and military apparel. The Group believes that these acquisitions are part of a relatively

major rearmament and re-equipment programme under way in zone 10. It also notes evidence that other Forces nouvelles zone commanders are also re-equipping their forces.

(a) Acquisition of communications equipment

154. In April 2009, Mr. Fofié invited representatives of the Ivorian press to photograph newly acquired Motorola radio communication equipment. Mr. Fofié's spokesman informed the press that the communications equipment, which comprised base stations, GP 340 handsets and GP 500 relay antennas, was part of a Communauté financière africaine (CFA) francs 32 million investment in radio communications equipment and vehicles by the Forces nouvelles in Korhogo.[21] One newspaper published photographs of the radio communication equipment.[22] The Group notes that radio equipment of the types published are now common in the hands of Forces nouvelles military units in and around the towns of Korhogo and Ferkessédougou.

155. During its investigations in Korhogo in June 2009, the Group was able to note the serial number of one of the radio handsets. Motorola informed the Group that the radio equipment had been sold to the Huaana Guang Tong Electronic Co. Ltd. of Beijing in August 2003. The Group sent a letter to the Permanent Mission of China to the United Nations requesting information on the resale of the handset. The Mission replied that, according to Chinese laws and regulations, the communication equipment is not subject to arms export controls and "has nothing to do with the issue of violating the arms embargo imposed by the Security Council on Côte d'Ivoire". The Group does not maintain the same view.

(b) Acquisition of military uniforms

156. The Group observed large boxes in Korhogo filled with military boots, uniforms, caps and berets in storage facilities of Fansara 110, Mr. Fofié's personal militia (see para. 37 above). Fansara 110 personnel informed the Group and UNOCI on two separate occasions that the uniforms had been "made in the market in Korhogo".

157. The Group photographed the military uniforms, which bore the name of a French manufacturer, Groupe Marck. The manufacturer informed the Group that the uniforms (twill F1 "lizard" camouflage) had been supplied only to the Ministries of Defence of Burkina Faso and Benin. The Group transmitted letters to each country, to which both replied that neither had they transferred uniforms to the Forces nouvelles nor had uniforms been lost or stolen.

158. Uniforms also appear to have been distributed to the Forces nouvelles in other parts of zone 10. On 5 August 2009, the Forces nouvelles in Ferkessédougou received 150 military uniforms, 200 pairs of boots and 100 military berets.[23] The Group has not been able to view the uniforms or identify their origins.

---

[21] *Notre Voie*, "Korhogo: Le 'commandant' Fofié Kouakou renforce la sécurité dans la zone", 3 April 2009.

[22] *Le Patriote*, "Fofié équipe ses hommes", 3 April 2009.

[23] Ferkessédougou situation report, prepared by UNOCI on 6 August 2009.

(c) Acquisition of "military" vehicles

159. The Group received several reports of acquisitions by the Forces nouvelles in zone 10 of pick-up trucks. United Nations military observers in Korhogo informed the Group that, in June 2009, Forces nouvelles units in the town had acquired 10 such trucks of various types, which had, reportedly, been delivered from the territory of Burkina Faso. Additionally, UNOCI reported that, on 5 August 2009, the Forces nouvelles in Ferkessédougou acquired three Toyota Landcruiser pick-up trucks.[24] While the Group has not been able to establish the origin of the vehicles, it maintains the view that the foreign supply of civilian vehicles for military use in Côte d'Ivoire represents a violation of the sanctions regime (see para. 62 above).

160. The Group further notes that the acquisition of vehicles for military purposes is not confined to zone 10. For example, the Group witnessed an estimated 20 Hyundai Porter pick-up trucks in new condition in use by the Forces nouvelles in Man. These vehicles were identical, painted grey and featured the name of the Cobra unit, which is based in Man. The trucks have been adapted for military use with the addition of a double bench seat for the purpose of carrying troops. The Group requested information from the Hyundai Motor Company regarding its sales in Côte d'Ivoire. The company responded that it sold vehicles only through a private distributor, Africauto Alliance Automobiles of Abidjan, which had not modified any vehicle with the addition of a central bench seat. The Hyundai Motor Company also informed the Group that Africauto's sales of Hyundai Porters were primarily to cocoa farmers and that the Forces nouvelles probably acquired the vehicles via that route.

161. The Group has not been able to follow the investigation further, but believes that, given the close linkages between Forces nouvelles and the cocoa trade (particularly in the Man region), acquisition through these means is plausible (see paras. 235 and 236 below).

3. Concluding remarks on Forces nouvelles acquisitions of arms and related materiel

162. The Group believes that the evidence presented in this case study firmly indicates that certain Forces nouvelles elements are rearming in contravention of the embargo on arms and related materiel. In some cases, such as the procurement of radio equipment used in Korhogo, the Forces nouvelles have declared such acquisitions publicly, although they have not declared the source of the equipment.

163. While the Group believes that certain parties in Burkina Faso are involved in the transfer of weapons and ammunition to Forces nouvelles units, it has no evidence to link these transfers to the Burkinabé authorities. That said, the Group maintains that entities and individuals in Burkina Faso (particularly in Bobo-Dioulasso) have commercial interests in Forces nouvelles-controlled Côte d'Ivoire (see paras. 237 and 238 below) and have both motive and means to assist in arms acquisitions by the Forces nouvelles.

164. The Group believes, for instance, that it may be no coincidence that the Ghanaian cocoa bags that are used to transport northern Ivorian cocoa to Bobo-Dioulasso (see para. 242 below) are identical to those containing ammunition in

[24] Ibid.

several Forces nouvelles facilities in Côte d'Ivoire. The Group notes that Ivorian trucks offload Ivorian cocoa in Ghana-marked bags in Bobo-Dioulasso. It believes that trucks making the return journey collect empty Ghana-marked bags before leaving Bobo-Dioulasso. This might suggest that the ammunition is repackaged in the town, but the Group has no proof of this.

165. While the Group is not in possession of documentary evidence of arms and ammunition transfers, such as a freight manifest or an end-user certificate, it does not believe this negates the strength of its findings. A case such as this, involving crudely bagged arms and ammunition, brought by truck over a relatively porous border, does not necessitate the transfer documentation that a major international transfer of weapons, shipped by air or sea, would necessitate.

166. Recalling also its findings related to transfers of 12-gauge shotgun cartridges (see paras. 102-105), the Group notes apparent difficulties in Burkina Faso's ability to control the activities of persons or entities operating within, or transiting, its territory. The Group encourages the Government of Burkina Faso to investigate the transfers of arms, ammunition and related materiel without delay.

VII. Finance

167. This section of the report presents the sources of finance available to the Government of Côte d'Ivoire and the Forces nouvelles for the possible procurement of arms and related materiel. It includes an analysis of Côte d'Ivoire's national defence budget and reports on several outstanding queries, made by previous Groups of Experts, to the Government and the Forces nouvelles. These questions, respectively, concern Government allocations and quarterly executions for the year 2008-2009, and the incomes and expenditures of La Centrale, the financial headquarters of the Forces nouvelles.

168. The second objective of the present section, as envisaged in the Group's midterm report (S/2009/188, para. 59), is to examine the country-wide and often informal economic networks that contribute funds that could be used for the procurement of arms and related materiel. These networks often cut across political interests and affiliations, with middlemen and traders operating in both the north and south of Côte d'Ivoire. To illustrate this point, the Group presents an analysis of one primary revenue-generating activity common to both north and south: the production and export of cocoa.

169. Côte d'Ivoire is the world's largest producer of cocoa, with almost 40 per cent of the world export market. However, this figure does not include data on the production and export of cocoa in the Forces nouvelles-controlled north of Côte d'Ivoire. The Group estimates that northern Côte d'Ivoire produces around 128,000 tons of cocoa beans per season, which would make it the world's seventh largest producer of cocoa (see table 5 below).

Table 5
World production of cocoa beans, 2006/2007 season

Country	*Cocoa production (tons)*	*Percentage of world production*
Côte d'Ivoire (south)	**1 280 000**	**37.2**
Ghana	660 000	19.2
Indonesia	470 000	13.6
Nigeria	180 000	5.2
Cameroon	180 000	5.2
Brazil	140 000	4.4
Côte d'Ivoire (north)	**128 000**	**3.7**
Ecuador	114 000	3.3
Others	274 000	8
Total	**3 436 000**	**100**

Source: ICCO, *Quarterly Bulletin for Cocoa Statistics*, Vol. XXXIII, No. 4, 22 October 2007.
Notes: Data for Côte d'Ivoire (north) reflect the Group's own estimate for the 2008/2009 cocoa season, which is approximately 10 per cent of southern Côte d'Ivoire's production. The Group developed the 10 per cent estimate during interviews with cocoa crop forecasters and international buyers.

Figures for "Others" and all percentages differ from the original source owing to the subtraction of production figures for Côte d'Ivoire (north) from the "Others" category. The Group was unable to obtain a complete set of data (some of which is still being compiled by producers), but notes that world production has remained fairly stable since 2004.

A. Finances of the Government

170. This section presents four analyses: (a) investigations pursuant to finance-related enquiries of previous Groups of Experts; (b) an updated outline of the Government's budget allocation for military expenditures for the year 2008; (c) an analysis of the challenges that the Government faces in order to comply with the standards of international creditors; and (d) a discussion of recent press reports regarding a private donation of CFA francs 215 million[25] (around US$ 430,000) to the Ministry of Defence.

1. Follow-up on the findings of previous Groups of Experts

171. During the course of its mandate, the Group pursued outstanding queries raised by previous Groups of Experts by sending 37 letters to different agencies of the Government of Côte d'Ivoire, Member States, international organizations and private companies. The Group received only 16 responses to these letters. Although the Ministry of Economy and Finances and the Ministry of Agriculture agreed to meet the Group, the questions the Group addressed or reiterated during the meetings remain unanswered.

172. Four of the Group's letters contained a request for a copy of the national budget for 2009 and its quarterly execution for the period January to June 2009. The

[25] At an average exchange rate of CFA francs 500 to the United States dollar.

Group also requested that the Government provide a breakdown of the Sacherie brousse and Réserve de prudence[26] accounts, something that previous Groups had also requested (see S/2008/598, para. 118). Furthermore, the Group requested information regarding the Government's efforts to investigate financial irregularities. For example, it requested the results of investigations reportedly conducted by the Ministry of Justice concerning the diversion or misappropriation of funds from the Filière du café et du cacao, the Ivorian organization previously charged with managing and regulating the cocoa market in Côte d'Ivoire. The Group also enquired into the reasons why the Government retains para-fiscal taxes levied on cocoa and the newly created para-fiscal tax agency (the Comité de gestion du café et du cacao). In the context of Côte d'Ivoire, para-fiscal taxes are a quasi-official taxation system in which funds are not necessarily accountable to normal Government oversight mechanisms.

173. Finally, the Group requested information on the measures taken by the Government to increase transparency with regard to national budgeting and execution, particularly in the military sector.

174. The Group also addressed 10 letters to the primary cocoa trading companies in the country, with the intention of cross-referencing their responses regarding trade figures and taxes paid to the Government, in particular para-fiscal taxes. Only three of the companies replied.

175. During its finance-related investigations, the Group also addressed letters to the General Director of the Treasury and Public Accounts, the General Director of Customs, the Director General of the Banque centrale des etats de l'afrique de l'ouest (BCEAO) in Abidjan, the Ministry of Mines and Energy, the Director of the Society for the Development of Forests, the Ministry of Environment, Water and Forests (each concerning revenues generated from the exploitation of timber in Côte d'Ivoire), and the Director General of the Société nouvelle de presse et d'édition de Côte d'Ivoire. The Group did not receive responses to most of its letters.

176. In the light of the importance of oil and gas to the economy of Côte d'Ivoire, the Group interviewed representatives of the Ministry of Mines and Energy regarding the production and trade in fossil fuels and the revenues that this sector generates for the country's economy. The Group also addressed letters to the two oil and gas companies in the country. The Group had hoped to cross-check information provided by these companies with data provided by the Government. Neither of the two companies replied to the Group's requests.

2. Budget execution and allocation for military expenditures for the fiscal year 2008

177. In a letter addressed to the Ministry of Defence of Côte d'Ivoire on 24 April 2009, the Group requested a detailed breakdown of the military expenditures listed in table 6 below, but did not receive a response. The Group was only able to acquire a draft document entitled "Communication to the Council of Ministers on the draft 2009 budget" through a private, rather than official, source. This communication

[26] The Sacherie brousse includes taxes levied on exporters to finance the purchase of cocoa bags from cocoa producers. The Réserve de prudence is a fund designed to guarantee that the price paid to producers does not fall below the reference price for cocoa in the event of a fall in prices (Bourse du café et du cacao, "*Structure des coûts dans la formation du prix bord champ*", website page, *Publications périodique: note de conjunction fevrier-juillet 2006*).

contains updated information for the budget execution for 2008. Tables 6 and 7 below present figures from the communication, which was compiled by the Ministry of Economy and Finances on 12 December 2008.[27] All figures are in millions of CFA francs.

Table 6
Execution of the budget by sector and function, year 2008 (as at 12 December 2008)[28]

Sector and function	*Provisions* (CFA francs)	*Total payment* (CFA francs)
Defence	211 313 562 017	204 902 703 544
Social services	10 981 312 551	6 919 149 721
Military services	82 614 279 176	93 181 301 909
Gendarmerie services	39 631 352 773	34 844 812 495
Other military services	78 086 617 517	69 957 439 419
Administrative leases	9 500 000 000	9 500 000 000
Front premiums[a]	39 700 000 000	39 700 000 000
Security and order	101 083 509 105	94 866 260 182
Police services	79 137 091 054	78 542 564 218
Judicial services	20 140 596 687	16 089 699 527
Penal institutions and reformatories	1 805 821 364	233 996 437

Source: Ministry of Economy and Finances, Government of Côte d'Ivoire.
[a] Bonuses paid to military personnel on active duty.

Table 7
Extract from communication on execution of the budget by ministry, institution and major category, year 2008 (as at 12 December 2008)[29]

Ministry	*Supplementary budget* (CFA francs)	*Total payment* (CFA francs)
Ministry of Defence	171 345 096 353	165 202 703 544
Collective equipment	1 870 730 047	482 500 155
Transfers and State intervention	1 846 560 218	2 315 332 890
Staff expenses	108 176 640 379	95 853 062 145
Procurement of goods and services	59 451 165 709	66 551 808 354

Source: Ministry of Economy and Finances, Government of Côte d'Ivoire.

[27] Communication en Conseil des Ministres relative au projet de budget 2009, Ministère de l'economie et des finances, version de décembre 2008.
[28] *Exécution budgétaire par secteurs et par fonctions, année 2008 (situation à fin 2008)*, Communication en Conseil des Ministres relative au projet de budget 2009, Ministère de l'economie et des finances, version de décembre 2008, annexe 7.
[29] *Exécution budgétaire par ministères et institutions, et par grandes natures, année 2008 (situation à fin 2008)*, Communication en Conseil des Ministres relative au projet de budget 2009, Ministère de l'economie et des finances, version de décembre 2008, annexe 9.

178. The budget information in tables 6 and 7 does not differ significantly relative to the March 2008 budget. The previous Group of Experts (see S/2008/598, para. 108) noted that the amount allocated to the Ministry of Defence was initially set on 31 March 2008 at 154 billion CFA francs, and was raised to 161 billion CFA francs. According to table 7, that figure was finally increased to 165 billion CFA francs (i.e. not a significant change).

179. In order to pursue its mandate in accordance with paragraph 7 of Security Council resolution 1727 (2006), the Group requires the Government of Côte d'Ivoire to provide detailed information of all accounts in the military budget, in particular as regards the amount of CFA francs 69 billion entitled "Other military services".

3. The Government and international creditors

180. The Paris Club of international creditors agreed to cancel US$ 845 million of Côte d'Ivoire's national debt and to defer repayment of an additional US$ 4 billion until April 2012 because of promising measures taken by the Government to encourage economic recovery, such as clearing its internal arrears and maintaining a healthy flow of interest payments to lending countries.

181. The action taken by the Paris Club indicates that the Government of Côte d'Ivoire has made compromises to reach fiscal and structural goals in order to obtain a cancellation of some of its debts under the Heavily Indebted Poor Countries initiative.[30]

182. Another of the Government's compromises has been to reduce the fiscal burden on the cocoa sector. In 2003/2004, the Government levied para-fiscal taxes on cocoa of as much as 53 per cent, with minimal or no accountability for the revenues. Recognizing this problem, the World Bank stipulated that, by 2011, the overall taxation of the cocoa sector should not surpass 22 per cent, a move that would reduce cocoa revenue taxation to more competitive levels in relation to other countries in the region.

183. Although it appears that the Ivorian Government is taking steps towards complying with the requirements of international creditors, the Group believes that some aspects related to the management of cocoa-generated incomes remain opaque. This poses a risk, because the Ivorian authorities could, discreetly, divert some of these funds for the acquisition of arms and related materiel. The opacity of fund management would make it difficult for international organizations to trace this kind of diversion, should it happen.

184. In this regard, the Group notes the conclusions of an article dated 9 May 2009 in the *IMF Survey Magazine*, which suggest the need for deeper reforms and greater transparency and accountability in the use of the revenues generated by cocoa.[31]

4. Funding for the Ministry of Defence from the Comité national de soutien aux forces de réunification

185. According to reports in the Ivorian press on 5 August 2009, the President of the Comité national de soutien aux forces de réunification (CONASFOR) donated CFA francs 215 million (around US$ 430,000) to the Ministry of Defence. These

[30] The Heavily Indebted Poor Countries initiative was created in 1996 by the World Bank and the International Monetary Fund to reduce the burden of debt on poor countries.

[31] *IMF Survey Magazine*, "Côte d'Ivoire takes big step toward economic recovery", 6 May 2009.

funds were reportedly to cover the cost of the Ivorian military "securing the peace process". The President of CONASFOR also announced that 40 vehicles, valued at CFA francs 1 billion, might also be donated to the Ivorian military by a partner company of CONASFOR.

186. On 13 August 2009, the Group met the Minister of Defence of Côte d'Ivoire, who maintained the view that CONASFOR was a civil organization whose goal was to raise funds from citizens and traders to assist the Ministry of Defence in its efforts to secure peace in Côte d'Ivoire. That assistance included the rehabilitation of military installations, the purchase of military equipment for the Integrated Command Centre, and the payment of salaries to reintegrated military personnel (estimated at some CFA francs 50,000 per month, from July until December 2009).

187. The Group is yet to meet the Director of Equipment of the Ministry of Defence in order to verify the type of military equipment that the Ministry intends to purchase with the CONASFOR donation. The Group has also yet to confirm whether the Ministry expects to receive military vehicles.

188. Despite several requests for information made to the Ministry of Defence, the Ministry has not provided a detailed breakdown of the defence budget for the year 2009, nor has it provided the requested inventory of arms and ammunition. In the light of the above, the Group maintains that the CONASFOR funds may encourage the acquisition of arms and related materiel by the Ministry of Defence in violation of the embargo on arms and related materiel.

B. Finances of the Forces nouvelles

189. This part of the section on financial issues presents one of the most significant sources of revenue available to the Forces nouvelles and, in particular, to Forces nouvelles zone commanders. Investigations by the Group of Experts reveal that these revenues are larger than those noted by previous Groups or as presented in research conducted by civil society organizations. The Group's examination of arms acquisitions by elements within the Forces nouvelles suggests that zone commanders are in a position to use these funds to acquire arms and related materiel (see paras. 122-166 above).

190. In its 18 March 2009 meeting with the Secretary General of Economy and Finances of the Forces nouvelles, Moussa Dosso, and in a letter dated 5 June 2009, the Group requested copies of the budget administered by La Centrale for the years 2004 to 2009. The Group had hoped to review the La Centrale budget and its execution, in addition to the revenues and expenses of the Forces nouvelles since November 2004. At the time of writing, the requests remained unanswered.

1. Case study: a warlord-like economy in the north of Côte d'Ivoire

191. As stated in the introduction to the present report, the Group notes that the economic situation in the Forces nouvelles-controlled north of Côte d'Ivoire resembles a warlord economy. The 10 Forces nouvelles zone commanders use their military positions to extract rents from the region in the form of taxes on commerce and services and revenues generated by the exploitation and export of natural resources.

192. The following paragraphs detail the scale of revenues flowing to Forces nouvelles elements throughout northern Côte d'Ivoire. They focus on four primary

income-generating activities: taxation of goods transported by road; operating taxes imposed on private businesses in Forces nouvelles-controlled areas; monies levied from the population for the "provision" of public services (in particular electricity supply); and exploitation of various natural resources.

(a) Checkpoints

193. The Force nouvelles maintain checkpoints of varying sizes across northern Côte d'Ivoire. These range from small roadblocks manned by two or three personnel, to relatively sophisticated checkpoints with barriers and electronic weighbridges to measure the weight of commodities shipped by road.

194. Commodities that are trucked through the north of Côte d'Ivoire encounter numerous checkpoints and, at most, must pay escort, "customs" or transit fees to Forces nouvelles personnel. It is important to note that these checkpoints are not centrally administered and that the revenues generated by each location usually support the activities of local elements within the Forces nouvelles, primarily zone commanders. An unknown percentage is, however, paid to the Forces nouvelles central treasury, La Centrale.

195. The Group was initially interested in the scale of revenues collected from commodity shipments because of their potential to furnish zone commanders with the means to purchase arms and related materiel (see paras. 122-166 above). Following extensive research, the Group compiled a record of transit documentation and receipts illustrating the routes of six 40-ton trucks travelling from the Ivorian town of Man to the border with Burkina Faso (designated corridor Nord by the Forces nouvelles). The fees paid by each truck are shown in table 8 below. The map in figure X illustrates the route taken by the trucks. All figures are in CFA francs.

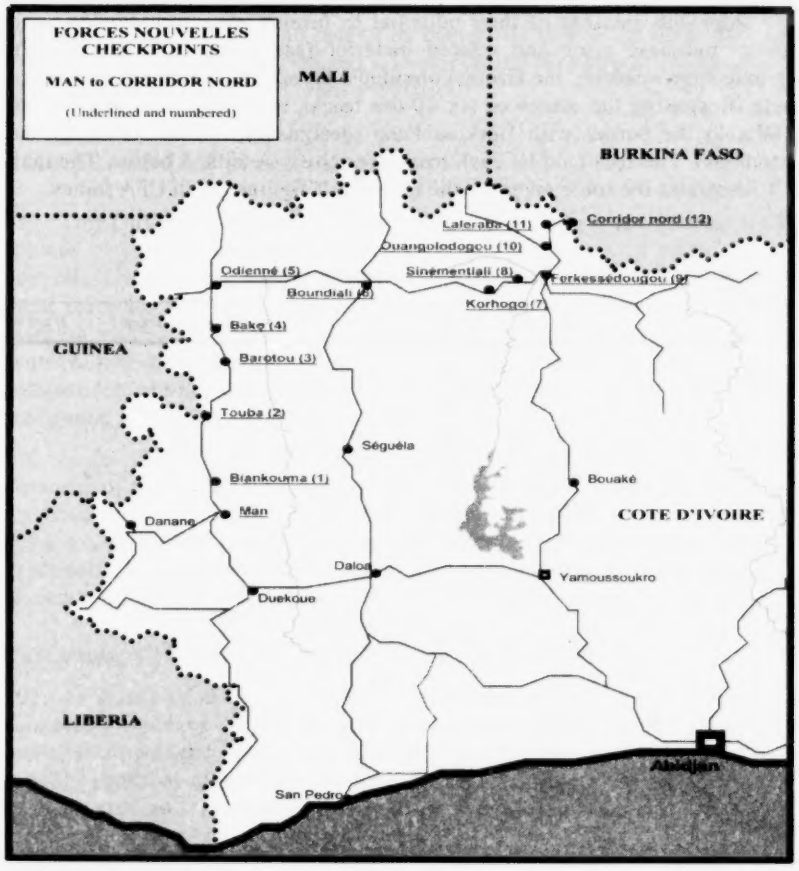
Table 8
Fees paid by trucks travelling from Man to Corridor Nord

Town/checkpoint	*Truck 1*	*Truck 2*	*Truck 3*	*Truck 4*	*Truck 5*	*Truck 6*
1. Biankouma		5 000				
2. Touba		3 000				
3. Borotou	1 000	1 000				
4. Bako				8 000		
5. Odienné	50 000	5 000				
	50 000					
	3 000					
6. Boundiali				2 000		
7. Korhogo	200 000					
	15 000					
	4 000					
	2 000					
	1 000					
8. Sinémentiali						2 000
						1 000

Town/checkpoint	*Truck 1*	*Truck 2*	*Truck 3*	*Truck 4*	*Truck 5*	*Truck 6*
9. Ferkessédougou			2 000		2 000	
			1 500		2 000	
					1 000	
10. Ouangolodougou			15 000			
			3 000			
11. Laleraba		5 000				
12. Corridor Nord	3 000	3 000				
	3 000					
Total fees	**332 000**	**22 000**	**21 500**	**10 000**	**5 000**	**3 000**

Source: Group of Experts on Côte d'Ivoire.

Figure X
Forces nouvelles checkpoints on route from Man to Corridor Nord



Source: Group of Experts on Côte d'Ivoire.

196. The fees paid at each checkpoint differ greatly, and the Forces nouvelles issue various receipts and passes depending on the "service" paid. Copies of various types of receipt are annexed to this report (see annex IV).

(b) Budget contributions

197. The Forces nouvelles also levy a tax or "budget contribution" (*contribution au budget*) on all major businesses in its area of operations. In January 2009, for example, the Forces nouvelles-controlled *Comité de suivi du coton et de l'anacarde* (Cotton and Cashew Nut Monitoring Committee) requested that a private company pay CFA francs 2,561,000 (approximately US$ 5,100) for the right to commence operations in Ferkessédougou. The Committee indicated that it would accept payment in three instalments (see annex V).

(c) Service charges

198. Although the Government of Côte d'Ivoire provides electricity without charge to the Forces nouvelles-controlled north of the country, the Forces nouvelles charge all new subscribers to the Compagnie ivoirienne d'electricité. In Korhogo, for example, the commander of zone 10, Martin Kouakou Fofié, has instructed all recipients of electricity to pay a monthly fee of between CFA francs 1,500 and 3,000 (see annex VI).

(d) Resource exploitation

199. Certain elements within the Forces nouvelles are also heavily involved in the taxation of natural resources. Goldmining is one such activity, with apparently lucrative returns. Randgold Resources is a company currently investing in the construction of a gold mine in Tongon, which is located around 60 km north of Korhogo, in the territory administered by the commander of zone 10, Martin Kouakou Fofié (one of the three sanctioned individuals).

200. Investigations by the UNOCI Embargo Cell, in conjunction with the Group of Experts, suggest that the site is approximately seven times larger than the *Société des mines d'ity* (SMI) mine. The SMI mine, near the town of Danané in the Government-controlled south of the country, which is operated by the La Mancha Resources company, is currently the largest in the country, with annual gold production of around 55,000 troy ounces.[32] By comparison, Randgold Resources estimates that the gold reserves of the Tongon mine total 3.16 million troy ounces.[33]

201. Information obtained by the Group indicates that Randgold Resources currently pays Mr. Fofié at least CFA francs 3 million per month (around US$ 6,000) for operating rights.

202. Randgold Resources informed the Group that it had not made any payments to Mr. Fofié. However, in a letter addressed to the Group on 2 September 2009, Randgold acknowledged that it had hired Cobagiex-Sécurité SARL to provide security to the Randgold Resources Tongon project, but claimed that it had terminated the contract in mid-July 2009 (reason unspecified).

---

[32] The SMI mine is reported to have produced 54,460 ounces of gold in 2008 (*La Mancha* corporate website, 2009, "Ity Mine", updated 29 April 2009, at http://www.lamancha.ca/servlet/dispatcherservlet?selectedContentID=1055&lang=2&action=2.

[33] Randgold 2009, "Results for the quarter and six months ended 30 June 2009", Powerpoint presentation, "Côte d'Ivoire ... Tongon development project summary", see www.randgoldresources.com.

203. The Group's interviews in Korhogo indicate that Cobagiex-Sécurité is owned by Mr. Fofié, one of the three sanctioned individuals.

(e) Fuel supply

204. The Group notes that there are at least nine fuel stations operating in the Ivorian towns and villages of Boundiali, Ferkessédougou, Gbon, Kolia, Korhogo, Kouto and Tiengréla. Although no longer operated by major petroleum companies, these fuel stations are operational. The Group believes that transport operators carry fuel from the south of the country, declare it to be in transit to countries to the north of Côte d'Ivoire, and then sell it in the north of the country.

205. Investigations by the Group suggest that Forces nouvelles zone commanders either own fuel stations in the north of the country or levy taxes on the businessmen who operate them.

C. Financing of militia activities in the south-west of Côte d'Ivoire

206. In April 2009, the Group visited the south-west of Côte d'Ivoire to pursue investigations into the activities of militia groups operating in and around the towns of Duékoué and Guiglo.

207. The Group had previously received several reliable reports that, in 2005, elements within the Government of Côte d'Ivoire paid Maho Glofiei CFA francs 25 million (US$ 50,000). Mr. Glofiei ("General Maho") is the most powerful of the south-west militia leaders, and the funds were reportedly paid to support the members of local militia groups.

208. The reports further indicated that Mr. Glofiei, rather than distributing funds to local militias, personally retained CFA francs 15 million (US$ 30,000) of the money. Given that Mr. Glofiei's militia appears to be, by a large margin, the best armed and equipped of the militias met by the Group (see paras. 113 and 114 above), the Group considers that the transfer of funds is potentially relevant to the sanctions regime.

Figure XI
Timber processing facility (left) and transport of raw timber (right), Duékoué and environs, April 2009

Source: Group of Experts on Côte d'Ivoire.

209. While in the region, the Group was also able to confirm large-scale exploitation and trade in timber, with at least two major companies involved in shipping timber, primarily to Europe (see figure XI). The Group suspected that some of the businesses involved in timber exploitation might contribute monies to the militias in order to protect fixed assets and commerce. Militia leaders interviewed by the Group, including Mr. Glofiei, maintained that this was not the case and that the militias in the region are sustained entirely by contributions from local communities.

210. However, representatives of one of the largest timber companies in Côte d'Ivoire informed the Group, during a meeting on 19 June 2009, that the militias were intrinsically linked to the trade in timber. International companies do not engage in the felling of trees, rather they purchase timber from a number of different wood cutters and subsequently organize its transport to the seaport of San Pedro. The company informed the Group that Mr. Glofiei was a major timber supplier to companies operating in the region and had been a "forestier" (timber intermediary) before the crisis in Côte d'Ivoire.

D. Networks involved in cocoa production, trade and smuggling

211. As noted in the introduction to the section of the present report on financial issues, economic networks cut across the north-south political divide in Côte d'Ivoire. The basic structure of these networks, which operate like cartels, is similar for various agricultural and natural resource sectors of the country's economy, including cocoa, coffee, timber, cotton, cashew nuts and vegetable oil.

212. To provide a detailed overview of one such network, this section of the report presents an analysis of the cocoa sector as an example. The cocoa trade is Côte d'Ivoire's largest source of revenue (see para. 169 above). As such, the networks of private individuals, businesses and public officials involved in its exploitation and export have the capacity to convey funds to either the Government or the Forces nouvelles. The Group believes that they also have the capacity to exert great political influence in the country.

213. The trade in cocoa can be understood in terms of four hierarchical levels, extending from production to the sale of cocoa on international markets: farmers; trackers or small-scale middlemen ("pisteurs"); contractors or large-scale middlemen ("traitants"); and multinational cocoa importing companies.

214. These four levels in the cocoa trade are ostensibly governed by a regulatory authority, responsible for regulating production, issuing licences, setting prices, establishing quotas, defining the terms of trading and agreeing applicable taxes and rates for the sector. In the Government-controlled south, the organization formerly comprised the para-fiscal agencies of the Filière du café et du cacao. Since the beginning of the 2008/09 cocoa season, however, the Comité de gestion du café et du cacao (Coffee and Cocoa Management Committee) has been the regulatory authority in the south of Côte d'Ivoire. In the Forces nouvelles-controlled north, the regulatory responsibility lies with La Centrale.

1. Risks related to Government handling of cocoa revenues

215. The Group believes that the mismanagement of cocoa revenues continues to pose a significant risk to the sanctions regime. This section presents a brief explanation of the importance of cocoa to the Ivorian economy and its capacity to generate revenues for the Government. The section concludes with a revised estimate of the potential cocoa revenues that might be diverted for the purposes of purchasing arms and related materiel in breach of the embargo.

216. The Group requested detailed information on cocoa revenues from the Government of Côte d'Ivoire but, despite numerous formal communications, did not receive a response. However, public information published by the Ministry of Economy and Finance of Côte d'Ivoire, and from the Ivorian Chamber of Commerce and Industry,[34] indicates a dramatic increase in cocoa exports. From 2002 to 2007, raw cocoa exports increased 38.9 per cent: an increase of CFA francs 592 billion (US$ 1.1 billion).[35] This equates to around just over 3 per cent of Côte d'Ivoire's gross domestic product.

217. The Government of Côte d'Ivoire imposes two taxes on cocoa beans: the droit unique de sortie and the taxe d'enregistrement. Taxes levied on cocoa beans for 2003 to 2008 are listed in table 9 below. All figures are in CFA francs per kg of cocoa beans.

Table 9
Taxes (droit unique de sortie and taxe d'enregistrement) levied on cocoa beans, 2003-2008

	Season				
	2003/04	*2004/05*	*2005/06*	*2006/07*	*2007/08*
Droit unique de sortie (CFA francs per kg)	220	220	220	220	220
Taxe d'enregistrement (percentage over cost, insurance freight (CIF) price)	5%	5%	5%	5%	10%

Source: Confidential information provided by a private source.

218. The cocoa taxes levied by the Government shown in table 9 appear to be accounted for within the national budget. However, this is not the case for the para-fiscal taxes managed by the quasi-official agencies that comprise the Filière du café et du cacao: a group of agencies created by the Government between 2000 and 2001.

219. The Filière du café et du cacao encompasses four primary agencies: the Autorité de régulation du café et du cacao; the Bourse du café et du cacao; the Fonds de régulation et de contrôle; and the Fonds de développement et de promotion des activités des producteurs de café et de cacao.

220. These agencies were created as legal entities with a variety of responsibilities, including financial regulation, development and promotional activities for producers, the licensing of buyers and exporters, guaranteeing income and

[34] Côte d'Ivoire, 2009, *Chambre de commerce et d'industrie de Côte d'Ivoire* at www.chamco-ci.org.
[35] Ministry of Economy and Finance, *La Côte d'Ivoire en chiffres*, edition 2007, p. 59.

remunerative prices to producers, the promotion of Ivorian coffee and cocoa on international markets and the promotion of cooperatives in the sector.

221. Reports of previous Groups of Experts (see S/2005/699, S/2006/735, S/2007/349, S/2007/611 and S/2008/598) documented the mismanagement of revenues collected by para-fiscal agencies, possible diversion to military uses and other off-budget expenditure. These reports also highlight persistent denials by the Government to allow successive Groups access to the bank accounts used to deposit para-fiscal revenues. There has been no adequate Government explanation regarding the uses to which it puts para-fiscal tax revenues, which are estimated to have reached nearly CFA francs 549.9 billion between 2001 and 2006 (see S/2007/349, para. 79).

222. The evolution of these para-fiscal taxes is presented in table 10 below. The table indicates that the value of para-fiscal taxes levied on cocoa decreased from CFA francs 52.68 per kg during the 2003/04 season, to CFA francs 31.26 per kg in 2008/09. However, contrary to claims made by the Government of Côte d'Ivoire and international financial institutions, these taxes remain significant. All figures are in CFA francs per kg of cocoa beans.

Table 10
Taxes levied on cocoa beans by para-fiscal agencies, 2003-2009

	Season					
	2003/04	*2004/05*	*2005/06*	*2006/07*	*2007/08*	*2008/09*
	(CFA francs per kilogram)					
Fonds de régulation et de contrôle	2.78	2.66	2	1.77	1.6	—
Fonds de développement et de promotion des activités des producteurs de café et de cacao	25	25	25	15.14	14.3	—
Autorité de régulation du cafe et du cacao	5	6.93	6.65	6.2	6.01	—
Bourse du café et du cacao	4.9	4.67	4.5	3.5	3.35	—
Réserve de prudence	10	10	10	5	5	
Sacherie brousse	5	5	5	5	3.7	3.7
Fonds interprofessionels pour la recherche et le conseil agricoles	—	—	—	12.5	15.15	12.5
Fonds d'investissement	—	—	—	—	—	5
Comité de gestion du café et du cacao	—	—	—	—	—	10.06
Total	**52.68**	**54.26**	**53.15**	**49.11**	**49.11**	**31.26**

Source: Confidential information provided by a private source.

223. The reason for the decline in para-fiscal taxes is the Government's elimination of contributions paid to the four regulatory agencies (the Autorité de régulation du café et du cacao, the Bourse du café et du cacao, the Fonds de régulation et de contrôle and the Fonds de développement et de promotion des activités des producteurs de café et de cacao) in 2008. Specifically, the Government transferred responsibility for managing cocoa revenues to a new management body, the Comité de gestion du café et du cacao, which was created on 19 September 2008. These

measures were adopted, primarily, owing to the results of a financial audit requested by the Government of Côte d'Ivoire and financed by the European Union. The audit concluded that no explanation could be found for how the Government used the funds, which was further confirmed by a judicial audit published in May 2007. These Government measures were also prompted by pressure from international financial organizations, the uncompetitive price of Ivorian cocoa on international markets and a corruption case involving the four regulatory agencies, prompted by the "disappearance" of around CFA francs 100 billion (US$ 200 million) from the budget.

224. Despite these efforts by the Government, and although it has claimed increasing transparency in the management of cocoa revenues, the Group believes that, rather than having eliminated para-fiscal tax agencies, these remain in operation under different names and levy significant taxes, primarily under the management of the Comité de gestion du café et du cacao and, to a lesser extent, the Fonds interprofessionel pour la recherche et le conseil agricoles.

225. Given the production of 1,280,000 tons in the 2006/07 season,[36] the Group estimates that total production for that season generated approximately CFA francs 40 billion (US$ 80 million) of para-fiscal taxes.[37] The Group still awaits a response from the Government of Côte d'Ivoire regarding the end-use of revenues held by agencies in this revised para-fiscal system.

226. The Group is concerned that the Government of Côte d'Ivoire has replaced a para-fiscal scheme, which proved highly inefficient and corrupt, with an equally opaque system of levying para-fiscal revenues on cocoa. The lack of transparency in the revised scheme means that there remains the potential for the unaccountable use of funds, funds that could, conceivably, be used to purchase arms and related materiel.

227. For example, as noted in paragraphs 76-78 above, the Comité de gestion du café et du cacao is listed as the purchaser of 24 Isuzu trucks that are of a type in service with the Ivorian defence and security forces. The Group does not understand why a management committee should require such vehicles and suspects that they may have been purchased for military use.

228. Despite these problems, however, the Group acknowledges the Government's efforts to improve transparency in the cocoa sector. It is important in this context to mention the Government's claims that investigations are being conducted into para-fiscal taxes and the Presidential Ordinance of 19 September 2008 which established the Comité de gestion du café et du cacao to replace former Government agencies that had been managing the coffee and cocoa industry.

229. Unfortunately, however, the Group of Experts has not been able to ascertain the extent to which the Government has instituted the above-mentioned reforms. Neither has the Ministry of Justice granted the Group's request for a meeting to discuss these matters, nor has the Ministry of Finance replied to the Group's enquiries related to para-fiscal reform.

---

[36] ICCO, *Quarterly Bulletin of Cocoa Statistics*, various issues, supplied to the Group by ICCO in a letter dated 30 April 2009.

[37] 1,280,000 tons, valued at CFA francs 41,110 per ton. The calculation does not include fiscal taxes paid to the Government through the *droit unique de sortie* and *taxe d'enregistrement* schemes.

230. The presidents of the Bourse du café et du cacao and the Fonds de régulation et de contrôle, together with 21 senior managers, have been arrested. Five Cabinet members, who are either former or current Ministers of Finance and/or Ministers of Agriculture, are reportedly to serve as witnesses during trials. However, the Group was not able to assess the status of the case because the relevant Ivorian authorities have not responded to its letters.

2. Large cocoa smuggling revenues to the Forces nouvelles

231. In the context of Côte d'Ivoire, cocoa smuggling is the transport of cocoa through the Forces nouvelles-controlled north of the country, to neighbouring countries, without official records of duties paid and the observance of other customs formalities.

232. Most of Côte d'Ivoire's cocoa production is located in the south of the country. The Forces nouvelles-controlled north produces around 10 per cent of the country's total cocoa tonnage. Despite this disparity in output, cocoa remains an important source of revenue for the Forces nouvelles.

233. The Group requested information regarding Forces nouvelles cocoa revenues during a meeting with the National Secretary of Economy and Finances (Forces nouvelles), Moussa Dosso, but has not received the required information. Based on an analysis of aggregate national data (information on production in the south), however, the Group estimates that the production of cocoa beans in the north was approximately 128,000 tons during the 2006/07 season. During the course of its investigations, the Group also discovered that the aggregate taxes levied on a ton of exported cocoa total CFA francs 100,000 per ton. This output has the potential to generate revenues of almost CFA francs 13 billion (approximately US$ 27.6 million).[38] The Group believes that cocoa production probably provides the greatest single source of revenue for the Forces nouvelles.

234. Cocoa farming, cropping and trading in northern Côte d'Ivoire is organized in the same way as it is in the south. Three principal "traitants" operate in the north, with the financial largesse to broker deals between international cocoa buyers and the Forces nouvelles financial headquarters, La Centrale. The Group is also aware of at least three multinational cocoa companies that are, or until very recently were, purchasing cocoa in the north of the country.

235. Most cocoa production in the north is located around the town of Vavoua. Production extends, to a lesser extent, westwards towards Man and Danané and northwards towards Séguéla. The primary route for cocoa exports from northern Côte d'Ivoire is from Vavoua and its environs westwards via Man, north to Odienné, and then east to Korhogo and Ferkessédougou. From there, the route travels north to the border with Burkina Faso (see para. 195 and figure X).

236. As previously indicated, La Centrale levies taxes of CFA francs 100,000 per ton of cocoa beans. Forces nouvelles zone commanders in cocoa producing areas retain a percentage of this tax, although it is unclear in most cases what this percentage is. However, the Group's investigations indicate that the commander of zone 5, Ouattara Issiaka (alias Wattao), who controls most of the production in the

[38] 128,000 tons (10 per cent of the reported production in the south) valued at CFA francs 100,000 per ton.

Vavoua-Séguéla region, retains CFA francs 5,000 per ton. That figure, multiplied by cocoa production estimates for the north of Côte d'Ivoire (see para. 169 above), would assure Mr. Issiaka seasonal revenues of around CFA francs 640 million (US$ 1.2 million).

237. In early June 2009, the Group travelled overland into Burkina Faso from Côte d'Ivoire, following the cocoa export route, with the purpose of physically verifying the mechanisms used to export Ivorian cocoa. The Group had received information that Ivorian trucks carrying cocoa from the north of Côte d'Ivoire routinely offloaded their cargo onto other trucks (provenance of the trucks initially unclear) in the industrial zone of the Burkinabé city of Bobo-Dioulasso.

Figure XII
Ivorian truck (right) loading cocoa onto Burkinabé truck (left), Bobo-Dioulasso

Source: Group of Experts on Côte d'Ivoire.

238. During the visit, the Group was able to confirm, visually, a number of instances in which individuals were offloading cocoa from Ivorian-registered 40-ton trucks onto Burkinabé registered trucks (see figure XII). The bags concerned were marked "Ghana Cocoa Board, Produce of Ghana". One of the cocoa sack carriers confirmed that the Ivorian truck had travelled from the town of Vavoua, Côte d'Ivoire, that such operations were made on a daily basis during the cocoa seasons, and that the loaded Burkinabé truck would depart for the seaport of Lomé.

3. Rationale for cocoa smuggling from northern Côte d'Ivoire

239. Although the distance between the production site in Vavoua, Côte d'Ivoire, and the seaport of Lomé (1,855 km) is far greater than the distance between Vavoua and the seaport of San Pedro, Côte d'Ivoire (300 km), the operation is still profitable for the reasons set out below.

240. Multinational companies have already purchased the cocoa at a competitive price before it is trucked to Lomé. This price is around British £190 per ton under the regular market rate for cocoa, which is established by the London International

Financial Futures and Options Exchange. For example, a ton of cocoa in the market (during the 2006/07 season and specifically March 2007) cost a multinational buyer an average of £1,800 (US$ 3,185), whereas a ton of smuggled Ivorian cocoa would cost around £1,610 (US$ 2,849), a reduction in price of £190 (US$ 336).

241. This favourable price differential is the result of the disparity between CFA francs 269.11 per kg (CFA francs 269,110 per ton) of taxes and para-fiscal taxes[39] levied by the Ivorian Government on cocoa produced and exported in the south of the country, versus the CFA francs 100,000 per ton taxes imposed by the Forces nouvelles in the north. When applied to estimates of total cocoa production in northern Côte d'Ivoire (see para. 169 above), a price saving of CFA francs 169,110 per ton equates to savings of around CFA francs 21.5 billion[40] (US$ 43 million) for multinational buyers (figures from the 2006/07 season).

242. Parties in northern Côte d'Ivoire package cocoa in Ghanaian cocoa bags to gain further profit from the transaction. Ghanaian cocoa is quality-controlled prior to export and is generally regarded as being of better quality than Ivorian cocoa. Fraudulently bagged Ivorian cocoa, therefore, commands a more favourable trading price than it would otherwise. To a certain extent, fraudulent cocoa-bagging may also be a ploy to help conceal the trade in Ivorian cocoa.

243. The volume of smuggled cocoa exports from northern Côte d'Ivoire is visible in the marked disparity between the tonnage of cocoa exports from Togo, from where the Ivorian cocoa is shipped to international markets, and the tonnage of Togo's domestic cocoa production. The figures presented in table 11 below are calculations made by ICCO.[41]

Table 11

Reported production of cocoa beans (tons) by Togo and the International Cocoa Organization, 2003-2008

	Season				
Tons	*2003/04*	*2004/05*	*2005/06*	*2006/07*	*2007/08*
Togo-reported production (Reported national production)	5 120	3 682	4 199	7 977	9 076
ICCO-reported production (Imports from Togo reported by partner countries)	21 700	53 000	73 000	78 000	105 000
Disparity	**16 580**	**49 318**	**68 801**	**70 023**	**95 924**

Source: ICCO.

244. ICCO informed the Group that the disparity between Togo's declared production and exports from Togo reported by importing partner countries (95,924 tons for the 2007/08 season) was "inexplicable".

[39] This tax includes the droit unique de sortie, the taxe d'enregistrement and para-fiscal charges; see paras. 215-230 above.

[40] 128,000 tons total northern production, with a price saving of CFA francs 169,110 per ton.

[41] ICCO, *Quarterly Bulletin of Cocoa Statistics*, provided by ICCO in a letter addressed to the Group dated 30 April 2009.

245. In order to obtain clarity on cocoa production in the region, the Group requested production figures from all cocoa-producing countries in the region. The only country to respond to the Group's request was Ghana, in a letter dated 15 June 2009. Ghana's production and export figures correspond with those supplied by ICCO. The Group has been unable to verify the production and export of cocoa from other countries to which it sent letters, namely Benin, Burkina Faso, Guinea and Togo.

246. Ghana also replied promptly to a request made by the Group regarding the use of the jute cocoa bags marked "Ghana Cocoa Board, Produce of Ghana", to transport northern Ivorian cocoa. The response noted that the "Cocoa Marketing Company (Gh) Ltd. is the sole exporter of Ghanaian cocoa beans", which suggests that parties acquire the cocoa bags illicitly. The Group believes that Ivorian parties obtain the bags in Bobo-Dioulasso, Burkina Faso, and then transport them to northern Côte d'Ivoire, where they are filled with cocoa.

247. In conclusion, the Group estimates that almost 75 per cent[42] of northern Ivorian cocoa is smuggled through Burkina Faso to Lomé and, from there, sold on to international markets. It is unclear how much of this cocoa is fraudulently sold as Ghanaian cocoa.

248. Various international companies purchase cocoa produced in northern Côte d'Ivoire. One company alone secured agreements with three major "traitants" for the purchase of around 50,000 tons of cocoa, of which at least 17,000 tons have already been exported through Togo. These companies consider this a normal trading activity, given the division of the country. In its meetings with company representatives, the Group has made clear the risk that revenues from cocoa sales might fund the acquisition of arms and related materiel (see paras. 122-166 above).

VIII. Diamonds

249. The foremost challenge facing the embargo on rough diamond exports from Côte d'Ivoire is the continuation of diamond mining in the country. While the extraction of diamonds continues unabated in northern Côte d'Ivoire, the likelihood of their export in contravention of the embargo persists. This challenge is compounded by the absence of a central authority capable of regulating the extraction of and trade in diamonds in Côte d'Ivoire.

250. Events outside Côte d'Ivoire have also posed challenges to the effectiveness of the embargo on Ivorian rough diamonds. Recent international attention to the case of Zimbabwe and its possible suspension from the Kimberley Process has arguably distracted Member States, participants in the Kimberley Process and non-governmental organizations (NGOs) from devoting greater interest to the illegal trade in Ivorian rough diamonds.

251. Furthermore, the absence of armed conflict between the Forces nouvelles and the Government of Côte d'Ivoire, arguably, has the effect of diluting the importance of the sanctions regime because, to many outside observers, the export of Ivorian rough diamonds is not seen as contributing to an active conflict. Related to this, neighbouring States do not fulfil their responsibilities to monitor the implementation of the sanctions imposed by Security Council resolution 1643 (2005).

[42] The 95,925 ton discrepancy in Togolese production comprises almost 75 per cent of the Group's estimate of northern Côte d'Ivoire's production and export of cocoa (estimated at 128,000 tons in para. 169 above).

A. Cooperation with the Group of Experts

252. The Group is greatly concerned by the lack of cooperation of certain Member States. In order to pursue its investigations effectively, the Group requires specific information from States that are actively involved in the diamond industry, particularly in confirming the identity of individuals responsible for breaches of the rough diamond embargo on Côte d'Ivoire.

253. Despite sending a number of letters, the Group has not received full responses from the Governments of Guinea, Israel, Mali and the United Arab Emirates. The Group is concerned because these Member States may be pivotally placed to provide information on diamond exports from Côte d'Ivoire. For example, both Mali and Guinea share borders with Côte d'Ivoire. These borders are inadequately controlled. In addition, there are regular flights operated by Emirates airline between Abidjan and Dubai, which is a major rough diamond trading centre. For its part, Israel is a significant rough diamond trading centre and the Group believes that the Israeli authorities could provide vital information relevant to the Group's investigations into the trade of Ivorian rough diamonds.

B. New and existing diamond mining sites

254. The Group conducted a number of field visits to assess diamond mining production in northern Côte d'Ivoire. It visited known mining sites in Côte d'Ivoire, in addition to potential mining sites indicated in preliminary geological surveys conducted in the past. The Group conducted several missions to Séguéla. The Group conducted one of these missions with the Chair of the Kimberley Process Working Group of Diamond Experts.

1. New diamond mining sites

255. During missions to potential diamond mining sites, the Group discovered numerous excavated test pits. These pits are situated throughout the areas that geological surveys indicate contain deposits of rough diamonds, primarily in the north-east of the country. The Group observed similar patterns of test pit excavation in Séguéla (see annex VII).

256. Although ground visits confirmed that many of the new mining sites were artisanal gold mines, the Group received reports of diamond mining activity in nearby villages. Attempts by the Group and UNOCI to identify the exact location of the reported diamond mining activities were unsuccessful, primarily because the Forces nouvelles (for unknown reasons) denied the Group and UNOCI access to certain sites.

257. During its visits to suspected diamond mining areas, the Group also observed that the promise of mining opportunities (whether of gold or diamonds) has disrupted relations between local communities and the Forces nouvelles. In particular, disagreements between village chiefs and the Forces nouvelles have led to disturbances, requiring the intervention of UNOCI peacekeeping forces on 3 June 2009. The Group understands that the disagreements arose because the Forces nouvelles attempted to impose a mining tax on villagers. The villagers refused to pay the tax, which resulted in armed conflict. The Group notes that potentially lucrative revenues from mining activities have attracted the interest of certain elements within the Forces nouvelles.

2. Existing mining sites

258. The Group and UNOCI continued investigations into known mining sites in the Forces nouvelles-controlled north of Côte d'Ivoire. In particular, it visited Séguéla and Tortiya. Of the two sites, diamond mining in Séguéla appears to have increased significantly within the past six months, which is of concern to the Group. In Tortiya, by contrast, there do not appear to have been significant changes to the organization of mining activity.

(a) Tortiya

259. Tortiya lies approximately 100 km due south of Korhogo. Groups of around four or five individuals conduct diamond mining near the town.

260. Despite apparent activity in the area (see figure XIII), various sources, including the Kimberley Process Working Group of Diamond Experts, believe that diamond production in Tortiya has greatly diminished since State-owned companies mined the area in the past. Current mining activities are scattered around this same area, which suggests that there has been no expansion of the mining area. The Group believes that production levels are probably minimal.

Figure XIII
Diamond mining in Tortiya, March 2009

Source: UNOCI Embargo Cell.

261. Construction work noted in the Group's midterm report (see S/2009/188, para. 83) is complete. The work included the construction of a small bridge and a water drainage system. The project removed old water pits that had been used to wash diamonds (as part of the mining process).

262. The Group believes that mining activity in Tortiya warrants continued surveillance. The potential financial gains from diamond production in this area are far more attractive than those, for instance, of Séguéla (see below). This is because Tortiya produces higher quality diamonds. Without the return of rule of law to Tortiya, in particular a functional administration that is capable of regulating the extraction of diamonds, the Group predicts that the exploration and exploitation of the diamond field in Tortiya will remain attractive for illicit traders.

(b) Séguéla

263. Séguéla lies approximately 125 km to the west of Bouaké. It is under the control of the Forces nouvelles commander of zone 5, Ouattara Issiaka, alias Wattao

(see para. 37 above). The situation in Séguéla is very different from that of Tortiya. Moreover, the methodologies of diamond mining, and diamond production volumes, appear to be changing in the area.

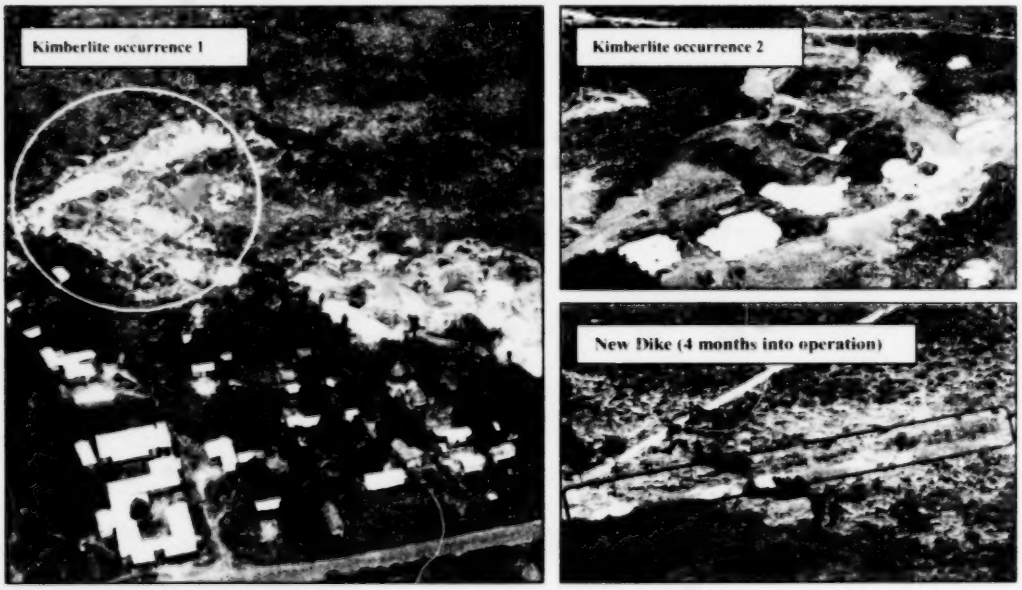
264. The Group noted that Malian and Guinean individuals are involved in operating the diamond mining fields of Séguéla. For example, one the main financiers of mining operations, Baro Arasa, is a Malian national. The Guinean workforce is also established and well organized. Guineans in Séguéla operate under the leadership of Balde Mamadou, the Vice President of the "Guinean Community" organization.

265. The same individuals noted by previous Groups of Experts continue to participate in the rough diamond commerce in Séguéla, including Siaka Coulibaly, Abdul Kamara and Sekou Sidibie (see S/2006/735, paras. 140-149, and S/2006/964, para. 44).

C. Case study: the rapid acceleration of diamond mining in Séguéla

266. Based on information gathered during field visits to Séguéla and through confidential sources, the Group notes that the scale of diamond mining in the region is rapidly increasing. Many artisanal diamond miners have abandoned secondary (lower yield) alluvial deposits in favour of primary (higher yield) kimberlite occurrences (geological formations of diamond bearing rock). In Diarabana, a diamond field 25 km north of Séguéla, no less than three new primary kimberlite mining sites are now active, in addition to the nearby Bobi dike (see figure XIV). The Group has also received reports of other diamond mines in the vicinity of Séguéla, including Dualla and Siana. The Group observed test pits situated in various fields in Séguéla (see annex VII), but also in other parts of northern Côte d'Ivoire.

Figure XIV
Kimberlite occurrences, Séguéla, May 2009



Source: Group of Experts on Côte d'Ivoire.

267. The recent concentration of diamond mining activities on primary kimberlite deposits, and the prevalence of test pits around other potential kimberlite deposits, raises several concerns for the Group. Firstly, potential production volumes from primary deposits far exceed those of secondary alluvial deposits. Although the Group has yet to verify if machinery has been used in the new diamond mining fields of Séguéla, it notes that the higher diamond recovery rate from primary kimberlite deposits certainly raises diamond mining profitability.

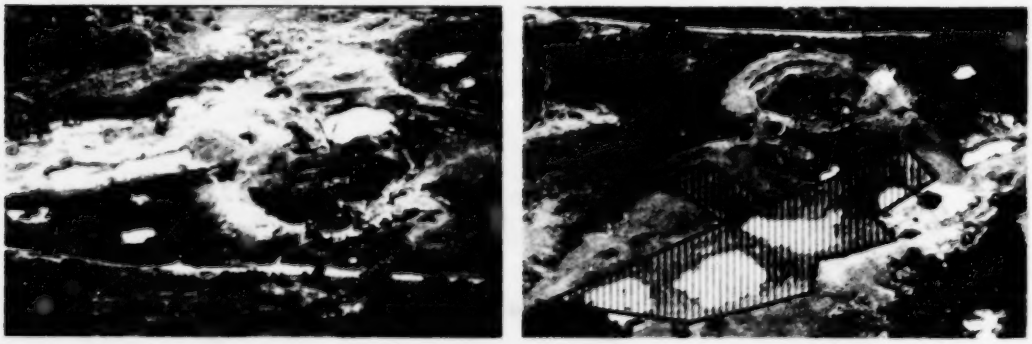
268. Secondly, the Group notes that the exploration and identification of primary kimberlite deposits requires accurate geological surveys and technical expertise. Access to geological surveys is restricted to certain entities in Côte d'Ivoire, which raises questions as to how the new primary kimberlite sites in Diarabana were identified by the communities that now exploit them. The Group believes that the accurate identification of primary kimberlite sites, and the dispersion of test pits over these sites, can only be explained by certain parties having gained access to geological maps of diamond mining sites in Côte d'Ivoire.

269. Since access to these (supposedly restricted) maps is now available, the Group suspects that it is highly probable that interested parties will be able to identify, and even exploit, Côte d'Ivoire's primary diamond deposits. This has potentially long-term impacts for the country, notably the threat of unregulated exploitation of valuable natural resources. In the short-term these resources may be used to finance irregular activities in the north of Côte d'Ivoire (see paras. 191-205 above).

270. Another cause for concern is the apparently rapid speed with which parties have been able to exploit primary kimberlite deposits once they have identified them. The Group's periodic analyses of diamond mining sites in Séguéla, throughout 2009, reveal that in a matter of a few weeks, miners abandoned previously active mining sites and identified and exploited new areas. For example (see figure XV), one of the diamond mining sites doubled in size in a four-week period between April and May 2009. This suggests that miners attempt to retrieve the highest yield possible from each primary deposit in the shortest possible time. It remains unclear whether the speed in exploration is motivated by beneficiaries that anticipate a change in leadership in Séguéla, or due to their rapid need for more funds.

Figure XV

Expansion of mining perimeter, Séguéla, April 2009 (left) and May 2009 (right)



Source: UNOCI, Group of Experts on Côte d'Ivoire and Kimberley Process Working Group of Diamond Experts.
Note: Pictures are taken from different angles; expanded perimeter marked in red.

271. The Group fears that rapid acceleration of diamond mining in Séguéla and its environs poses, at a minimum, a severe threat to the embargo on Ivorian rough diamonds. At worst, the Group predicts that such accelerated diamond mining will lead to violations of the diamond embargo and might also generate revenues for the illicit purchase of military equipment in violation of the arms embargo.

D. Factors contributing to illegal rough diamond exports from Côte d'Ivoire

272. This section presents a series of factors that encourage the export of rough diamonds from Côte d'Ivoire in contravention of Security Council resolution 1643 (2005). Some of these factors are internal and result from the territorial division of the country, others are external and relate, primarily, to ineffective monitoring by Member States of the rough diamond trade and, in particular, the trade in Ivorian rough diamonds.

1. Division of Côte d'Ivoire and its customs territory

273. The most significant factor encouraging the illegal export of rough diamonds is the continued division of Côte d'Ivoire. The country's diamond mines are located entirely in the Forces nouvelles-controlled north. As noted in paragraphs 35-42 above, Forces nouvelles zone commanders have virtually exclusive political, administrative and military control over northern Côte d'Ivoire, including all diamond mining activities. The Forces nouvelles operate border control posts, but these exist only to tax road commerce. They play no role in monitoring or intercepting transfers of embargoed goods. No viable customs authority operates in the north of Côte d'Ivoire (see paras. 442-446 above).

274. Customs control over potential diamond exports is also weak in the Government-controlled south of Côte d'Ivoire. As this report notes (paras. 426-431), the customs authorities have not integrated the provisions of the sanctions regime into their legislation or regulations.

275. The weak customs monitoring in both the north and south of Côte d'Ivoire makes it all the more important for Member States that import goods from Côte d'Ivoire (whether by air, sea or land) to remain vigilant to the potential export of Ivorian rough diamonds. This applies particularly to States that are not members of the Kimberley Process.

2. Ministry of Mines and Energy of Côte d'Ivoire and the Forces nouvelles

276. The absence of a ban on diamond mining in Côte d'Ivoire creates a market-driven imperative to export Ivorian rough diamonds. The individuals and entities involved in mining, directing mining operations and purchasing diamonds need financial returns from their activities. These returns can only be secured by the sale and export of Ivorian rough diamonds, in breach of the sanctions regime.

277. The Group is concerned, in this context, that the Ministry of Mines and Energy of the Government of Côte d'Ivoire is seeking international support for the creation of a diamond buying office to commercialize the ongoing production of Ivorian diamonds. The diamond buying office would conceivably purchase and stockpile rough diamonds until the lifting of the embargo on rough diamond exports.

According to a copy of the proposal received by the Group, there are three main reasons for the initiative: wealth generation for diamond miners; the importance of diamond mining revenues to (unspecified) "leaders" in the localities concerned; and the desirability of Côte d'Ivoire rejoining international diamond markets.

278. However, the absence of a regulatory authority in the north of Côte d'Ivoire impedes the Ministry's proposal. Diamonds currently finance the activities of a number of unknown parties. The proposal is unlikely to change this and could provide such parties with an easier way to commercialize their stocks of rough diamonds. Ultimately, the proposal would not prevent the misuse of proceeds from the sale of diamonds, particularly since there would be no way to monitor and regulate such a trade.

279. The Group believes that the Ministry of Mines and Energy and the Forces nouvelles need to cooperate in the regulation and monitoring of the rough diamond industry. It notes in particular that this is a necessary measure to control ongoing mining activities in Séguéla. In recognition of the importance of such a move, on 13 and 14 August 2009, the Group participated in a UNOCI-organized visit to Séguéla with a high-level delegation from the Ministry of Mines and Energy and the Forces nouvelles.

280. During the Group's visit to Séguéla, UNOCI, the Forces nouvelles and the Ministry of Mines and Energy signed a declaration of principles on future cooperation (see annex VIII).

3. Rough diamond industry in neighbouring States

281. Proceeds from rough diamond mining operations are a significant source of income for many States in West Africa. The collective diamond production of the region is an important stabilizer in international rough diamond markets. States in the region have recognized the importance of diamonds to their economies and the need to comply with international rules and regulations. Rough diamond producing States in West Africa were, therefore, quick to join the Kimberley Process Certification Scheme in 2003 and to begin developing systems to comply with the Process. Such systems, however, have been compromised by a lack of internal controls to detect the transfer of rough diamonds from Côte d'Ivoire into the countries' trading systems, something that has been exacerbated by a long history of cross-border trafficking.

282. Another challenge facing States in the region is the inability to secure and regulate diamond mining fields within their territories. This is particularly acute in the case of secondary alluvial deposits, which are harder to secure than, often larger and more concentrated, primary mining operations. In such cases, the absence of effective technical and legislative measures, in addition to the wide dispersal of alluvial deposits across the region, limits the ability of authorities to ascertain the origins of a particular diamond. This makes it relatively easy for parties to claim, falsely, that smuggled diamonds come from one region when they have been extracted in another (possibly illicitly). In these cases, controlling diamond production is clearly a challenge. The status of diamond mining in Guinea may serve as a recent example (see paras. 307-310 below).

E. States not members of the Kimberley Process

283. The embargo on the export of Ivorian rough diamonds has neither prevented, nor significantly minimized, the risk of their entry onto international diamond markets. The increase in rough diamond production in Côte d'Ivoire, coupled with the lack of any major diamond stockpiles in the country (despite ongoing production) and admissions of diamonds exported by parties involved (see S/2008/598, paras. 140-167), support these observations.

284. Although the sanctions regime prohibits the direct or indirect importation of Ivorian rough diamonds by all Member States (regardless of whether or not they are members of the Kimberley Process) many States do not comply. Non-compliance is due to a number of factors, including a lack of awareness, a lack of political will and the absence of punitive measures for illicit trade.

285. Burkina Faso and Mali are the only States that are not participants in the Kimberley Process that share a border with Côte d'Ivoire. The absence of effective border controls, and the lack of diamond-specific legislation in each country, means that the rough diamond trade in Côte d'Ivoire extends, almost seamlessly, into Mali and Burkina Faso.

1. Burkina Faso

286. The Group has yet to validate reports that diamonds from Côte d'Ivoire have been exported to international diamond centres through Burkina Faso. Nevertheless, border controls between Burkina Faso and Côte d'Ivoire are weak, and it is likely that shipments of rough diamonds would be undetected by border authorities (see paras. 162-166 and 237 and 238 above). The Group maintains that the Côte d'Ivoire-Burkina Faso border is vulnerable to illicit transfers of rough diamonds.

2. Mali

287. The Group's research confirms that Malians have important links to the trade in Ivorian rough diamonds. In addition to Malian miners and financers operating the diamond fields in Séguéla, the Group has received reports of rough diamond transfers to certain Malian towns close to the border with Côte d'Ivoire. The Group has also obtained information confirming the role of Malian individuals and associations acting as "facilitators" in the trade in Ivorian rough diamonds. The Group notes cases uncovered by previous Groups of Experts (see S/2008/235, paras. 66 and 67, and S/2008/598, paras. 140-166), regarding the trade in Ivorian rough diamonds through Mali. It also notes that Mali is recorded as an importer and exporter of diamonds in the United Nations Commodity Trade Statistics (Comtrade) database[43] (see para. 362 below). However, in the absence of significant diamond mining operations in the country, the Group cannot dismiss the potential that Ivorian diamonds infiltrate international diamond markets through Mali.

288. Prompted by these observations, the Group contacted the Malian Directorate of Customs and the Malian National Police to investigate the role of certain suspicious individuals and entities. Despite written requests and numerous reminders, however, the Group did not receive satisfactory replies to its questions.

[43] http://comtrade.un.org.

F. Kimberley Process States in West Africa

289. The Kimberley Process Certification Scheme establishes internal controls as a minimum requirement for all participants in the Process. These controls are designed to "eliminate" the infiltration of illegally exported rough diamonds into their territories. At the 2005 plenary meeting of the Kimberley Process in Moscow, the Process introduced various recommendations in an attempt to standardize the minimum requirements of an effective internal control system. However, the adoption of the recommendations remains voluntary. Participant States are merely "encouraged" to adopt the recommendations, which the majority of States have not yet done.

G. Ghana

290. Many authorities in the rough diamond industry considered Ghana's regulation of its diamond industry as the best model for implementation of the Kimberley Process Certification Scheme in West Africa. The Government of Ghana exercised control over Ghanaian diamond mines, the industry was structured and all monetary transactions had to pass through the Ghanaian Central Bank.

291. Nevertheless, while many authorities believed that Ghana's system of internal controls was of a higher standard than other countries in the region, Ghana's diamond certification system did not, in fact, prove sufficient to prevent the infiltration of Ivorian rough diamonds into Ghana's diamond trading system.

1. Peri Diamonds case

292. The Group includes the following case study because it is a clear illustration of how the loopholes in Ghana's system of internal controls were used to commercialize illicit rough diamond exports from Côte d'Ivoire. The following section, which presents clear breaches of the embargo on rough diamond exports from Côte d'Ivoire during 2005-2007, is based, to a large extent, on investigations by the Belgian Federal Police, with the assistance of various authorities in Ghana, and the Group's own investigations.

(a) Former operations of Peri Diamonds (Belgium) in Côte d'Ivoire

293. Prior to the conflict in Côte d'Ivoire, Peri Diamonds (Belgium) had been the main buyer of Ivorian rough diamonds. During its operations, the company had attracted a niche clientele that specialized in processing diamonds of a specific carat and quality, for which Ivorian rough diamonds met their requirements. Its purchaser in Côte d'Ivoire was a company named Sogenem.

294. After the outbreak of conflict in Côte d'Ivoire in 2002, the Ministry of Mines in Abidjan banned all exports of rough diamonds from the country. The country's operational diamond mines came under the control of the Forces nouvelles, and Government representatives were prevented from monitoring the industry. As early as 2002-2003, the Ivorian rough diamond industry had to restructure and adapt to the country's division. The restructuring of Côte d'Ivoire's rough diamond industry therefore occurred prior to the adoption by the Security Council of resolution 1643 (2005) on 15 December 2005, by which the Council imposed an embargo on the export of Ivorian rough diamonds.

(b) Peri Diamonds (Belgium) establishes Peri Diamonds (Ghana)

295. In order for business to continue despite the political problems in Côte d'Ivoire, Sogenem's business structure had to adapt to circumvent the ban on Ivorian rough diamond exports. In response, Sogenem's owner, Peter Van Wassenhove, registered a company called Peri Diamonds in Accra, Ghana. This company was founded on the same business model as Sogenem. The Accra-based company purchased rough diamonds from various brokers in Ghana, but continued to purchase Ivorian rough diamonds from the same sources it had purchased from before the division of Côte d'Ivoire. The continued relationships between Peri Diamonds (Ghana) and Sogenem's former network of Ivorian sellers are evidenced in telephone calls and the frequent visits of Sogenem's former Ivorian interlocutors to the new offices of Peri Diamonds (Ghana) in Accra.

(c) Mixing of Ivorian and Ghanaian rough diamond exports by Peri Diamonds (Ghana)

296. Peri Diamonds (Ghana) had to overcome two regulatory measures in order to mix illegally exported rough diamonds from Côte d'Ivoire with its legitimate exports of Ghanaian rough diamonds. First, exports of rough diamonds from Ghana must be accompanied by a local buying agent of Ghana voucher. This is a voucher issued by Ghanaian rough diamond brokers to trace where the diamonds were mined. Rough diamonds accompanied by a voucher should, therefore, have originated from Ghanaian mining sites. However, the local buying agent voucher system is open to abuse.

297. As part of its efforts to promote the country's rough diamond industry, the Government of Ghana extended special benefits to brokers that recorded high values of rough diamond trades. Given the absence of necessary monitoring of the local buying agent voucher system, this measure encouraged brokers to issue fraudulent vouchers which described Ivorian diamonds as having been mined in Ghana, in order to increase their trade values. This provided Peri Diamonds (Ghana) with a relatively easy means of obtaining fraudulent vouchers for their Ivorian rough diamond purchases.

298. A second regulatory obstacle which Peri Diamonds (Ghana) faced was that all payments for natural resources purchased in Ghana have to pass through the Bank of Ghana. This means that exporters of rough diamonds cannot pay brokers directly, but must transfer the purchase amount to the Bank of Ghana. The Bank subsequently issues a payment voucher to the broker identified on the local buying agent voucher. The system is designed to prevent either the broker or the exporter from manipulating payments or tax payments.

299. Because of this system, Peri Diamonds (Ghana) could not pay Ivorian rough diamond suppliers directly, since the Bank of Ghana only issues cheques to Ghanaian brokers indicated on local buying agent vouchers. However, Ghanaian brokers who presented themselves at the Bank, rather than receiving a cheque made out to them could request that the bearer be designated as "cash". Cash, in this sense, means that whoever had the cheque in their possession could withdraw cash against it. This means that Peri Diamonds could transfer funds to Ivorian sellers, via Ghanaian brokers, without leaving records of its transactions.

(d) Informal transfers of funds by Peri Diamonds (Ghana)

300. The final proof of the entry of Ivorian rough diamonds into Ghana's diamond trading system was the use, by Peri Diamonds (Ghana), of an informal money transfer mechanism, similar to the Hawala system. The system runs through foreign businesses operating in Côte d'Ivoire. In the absence of an official banking system in the mining villages of northern Côte d'Ivoire, foreign businesses finance rough diamond transactions via informal money transfers. A company that wishes to purchase rough diamonds pays through an intermediary. The purchaser transfers the money to the intermediary (in this case in United States dollars). The intermediary retains a commission and then pays CFA francs to the seller or to a party supplying the seller with rough diamonds.

301. Prior to the September 2002 division of Côte d'Ivoire, Peri Diamonds (Belgium)/Sogenem, upon purchasing Ivorian rough diamonds, wire transferred United States dollars to the bank account of an intermediary in Switzerland. Upon receipt of the funds, the intermediary paid rough diamond sellers in CFA francs on behalf of Peri Diamonds (Belgium).

302. The Group met the intermediary in the informal money transfer system that had been used by Peri Diamonds (Belgium)/Sogenem. The intermediary informed the Group that, despite Sogenem having ceased its activities in Côte d'Ivoire, the new company, Peri Diamonds (Ghana), played the same role as Sogenem in that it requested the use of the same informal money transfer system.

303. According to the intermediary, Peri Diamonds (Ghana) continued to request payments to its business associates in Côte d'Ivoire. At other times, Peri Diamonds (Ghana) asked the intermediary to deliver funds to the company's offices in Accra, for which the intermediary relied on other businesses in Accra to deliver the cash on its behalf.

(e) Outcome of the Peri Diamonds case

304. In April 2006, the Belgian Justice System launched investigations into Peri Diamonds (Belgium). Both Peri Diamonds (Belgium) and Peri Diamonds (Ghana) have ceased operations.

305. The cooperation between the Belgian police force and the authorities in Ghana was the first step towards strengthening Ghana's system of internal controls. As noted by the Group in its midterm report (see S/2009/188, paras. 89-91), there are certain weaknesses in Ghana's system of internal controls. A further step taken by the authorities in Ghana to ensure that rough diamonds from Côte d'Ivoire do not infiltrate Ghana's rough diamond trading system was the registration of unregistered (or "*galamsey*") miners. Additionally, the Kimberley Process Working Group of Diamond Experts morphological photographic exercise developed a database of Ghana's rough diamond production to counter the infiltration of Ivorian rough diamonds into Ghana.

306. The Government of Ghana has proved cooperative in efforts to control rough diamond exports from Côte d'Ivoire, particularly with respect to its engagement with the Kimberley Process. Ghana has also cooperated fully with the investigations of the Group of Experts.

Figure XVI

Ghanaian Kimberley Process certificate issued to export rough diamonds from Peri Diamonds (Ghana) to Peri Diamonds (Belgium)

Source: Group of Experts on Côte d'Ivoire.

H. Guinea

307. Guinea poses particular challenges in relation to the embargo on rough diamond exports from Côte d'Ivoire. Firstly, the same ethnic groups reside on both sides of the Côte d'Ivoire-Guinea border and transit it frequently. In addition, Guineans have long mined Côte d'Ivoire's diamond sites, to the extent that they have a permanent representative in Séguéla, the Vice President of the community of Guinean miners, Balde Mamadou (see para. 264 above). Secondly, the lack of effective controls on Guinea's rough diamond trade leaves it susceptible to the infiltration of Ivorian rough diamonds. Furthermore, the Group obtained information confirming that certain individuals in Guinea purchase Ivorian diamonds. Various sources indicate that the trade in Ivorian rough diamonds operates through the Guinean town of Nzérékoré.

1. Anomalous increases in Guinea's rough diamond production

308. The Kimberley Process conducted review visits to Guinea in 2005 and 2008. Reports from both visits highlight significant weaknesses in the country's internal controls, particularly the process of certifying rough diamonds from the mining site to the export office. Data supplied to the Group by the Kimberley Process Working Group on Statistics suggests a 200 per cent (carat weight) increase in Guinea's rough diamond production from 2007 to 2008 (see table 12 below).

Table 12
Rough diamond production in Guinea, 2003-2008

Year	*Production (carat weight)*	*Increase (decrease) on previous year (percentage)*	*Production (US dollars)*	*Increase on previous year (percentage)*
2008	3 098 490	204	53 698 456	16
2007	1 018 723	115	46 101 145	16
2006	473 862	(14)	39 884 880	(16)
2005	548 522	(19)	47 459 555	20
2004	673 893	-	39 526 025	-
2003	..	-	..	-
Total	**5 813 490**		**226 670 062**	

Source: Kimberley Process Working Group on Statistics.

309. Guinea's Bureau nationale d'expertise des diamants et des matières précieuses justified the increase in production by citing new national mining sites in Macenta, Kissidougou, Kérouané, Nzérékoré, Faranah and Mamou.

310. The Group notes that this is not the only anomaly in relation to Guinean rough diamond production. According to the Kimberley Process Working Group on Statistics 2009 analysis of rough diamond trade statistics for West Africa, in 2004 and 2005, Kimberley Process participants reported importing a greater number of rough diamonds from Guinea than Guinea had reported exporting.

2. Activities of Guinean nationals in Côte d'Ivoire

311. The Group received reliable reports concerning the involvement of Guinean nationals in the export of Ivorian rough diamonds to Guinea. The Group sent a letter to the Government of Guinea requesting information on possible Guinean national involvement, in addition to background information on Guinea's internal rough diamond control system. Government officials have not responded to some of the Group's requests for information.

312. Guinea's internal rough diamond control systems remain opaque and the Group believes there are serious weaknesses in the system.

313. The 200 per cent increase in the country's rough diamond production from 2007 to 2008, in addition to its apparent inability to trace diamonds from mine to market, are some of the challenges facing the Guinean authorities. In recognition of these challenges, the Kimberley Process Working Group of Diamond Experts intends to conduct a detailed analysis of Guinea's exports since 2005 to determine whether rough diamonds from Côte d'Ivoire have penetrated Guinea's rough diamond market.[44] Furthermore, the Working Group intends, in September and October 2009, to conduct a geological assessment of Guinea's new mining sites to assess their production capacity, a measure which should clarify the reasons for Guinea's anomalous rough diamond production output.

[44] The Kimberley Process Working Group of Diamond Experts agreed to conduct this investigation during the Kimberley Process intersessional meeting in Namibia in May 2009.

I. Liberia

314. Cooperation with the Panel of Experts on Liberia and the Liberian Government Diamond Office at the Ministry of Mines greatly facilitated the Group's investigations in Liberia. Although the Group found evidence that indicated the possible infiltration of Ivorian diamonds into Liberia's rough diamond industry, it is important to note that this does not diminish significant efforts made by Government of Liberia authorities to address weaknesses in Liberia's internal rough diamond control system. The Group's findings were, in fact, facilitated with the assistance of the Government Diamond Office, and the Group believes that the Office will make serious efforts to address the potential infiltration of Ivorian rough diamonds. In the Group's view, recognizing that there is a problem is the first step towards compliance with the sanctions regime.

1. Differing impact of rough diamond sanctions on Côte d'Ivoire and Liberia

315. Both Côte d'Ivoire and Liberia have been subject to United Nations embargoes on the export of rough diamonds from their territories. Security Council resolution 1643 (2005) on Côte d'Ivoire and resolution 1521 (2003) on Liberia differ in scope and have had differing impacts on the trade in rough diamonds within and from these States.

316. While the relevant authorities in Côte d'Ivoire have not banned rough diamond mining, the Government of Liberia's suspension of all mining activities limited the accumulation of rough diamond stockpiles and diminished the market-driven incentive to export them illegally. This is not the case in Côte d'Ivoire, as noted previously.

317. Despite these positive measures, Liberia's rough diamond trade remains susceptible to the infiltration of illegally exported rough diamonds from abroad. During its joint investigations with the Panel of Experts on Liberia, the Group found evidence to suggest that part of the network involved in the Peri Diamond case (see paras. 292-306 above) had moved operations to Liberia, following the lifting of diamond sanctions on Liberia in 2007.

2. Exports of stockpiles

318. Although the Government of Liberia had previously banned the mining of rough diamonds, once the embargo on exports was lifted, the Government Diamond Office was presented with rough diamonds for export. In other words, mining in Liberia continued despite the Government's ban on the activity and created a stockpile of rough diamonds for export.

319. Liberia contacted the Kimberley Process Participation Committee for advice on managing its rough diamond stockpiles. The Committee proposed that Liberia declare a "period of tolerance" until 30 October 2007, during which its stockpiles of rough diamonds could be exported with a Kimberley Process certificate, but without the necessary documentation that would normally be required to attain certification.

320. However, following a brief examination of one stockpile export, the Kimberley Process Working Group of Diamond Experts informed the Government of Liberia, in 2007, that it could not "exclude the fact that [the shipment had been]

contaminated with conflict diamonds originating from Côte d'Ivoire" (see S/2007/689, paras. 39-41, and S/2008/235, paras. 68-70).

3. Possible relocation of the Peri Diamonds (Ghana) smuggling network to Liberia

321. With the cooperation of the Government Diamond Office in Monrovia, the Group of Experts on Côte d'Ivoire and the Panel of Experts on Liberia jointly investigated the possible relocation of Ivorian rough diamond suppliers to Liberia. The basis for these investigations was the observation that Ivorian suppliers of rough diamonds to Peri Diamonds (Ghana), which ceased operations in 2007 in Ghana, also established operations in Liberia the same year.

322. In 2007, the most frequent former supplier of Ivorian rough diamonds to Peri Diamonds (Ghana), hereafter referred to as Person A,[45] established a company in Monrovia (hereafter known as Company X),[46] with a second partner, Youri Freund.

323. During the Group's visit to Liberia in June 2009, it observed certain features of Company X's trade which it believed were suspicious. Firstly, the Group analysed photographs of rough diamonds exported from Monrovia by Company X in the Government Diamond Office. The Group noted that Company X exported some rough diamonds that were morphologically similar to Ivorian diamonds. This would not be unusual, except for the fact that the mining vouchers indicated that they originated in mines in the west of Liberia, far from the border with Côte d'Ivoire. This suggests that the mining vouchers contained fraudulent information.

324. Secondly, Liberia's internal rough diamond control system dictates that a mining voucher must be completed at the place of mining, before a consignment of rough diamonds can be transported to Monrovia. Upon purchase by a broker in Monrovia, the diamonds are assigned a broker's voucher. In several of Company X's shipments, the date entered on the mining voucher was the same as the date entered on the broker's voucher. The distance, by (bad) road is 250 km from the mine to Monrovia. The Group believes that it is extremely unlikely that the diamonds could have travelled the distance within one working day. Again, this suggests that the mining vouchers may contain fraudulent information.

325. Thirdly, the two partners in Company X are known to have past links to illicit rough diamond trading. One of the two partners in Company X, Person A, was formerly among the main suppliers of Ivorian rough diamonds to Peri Diamonds (Ghana). Person A's family remains active in the rough diamond industry in Séguéla, Côte d'Ivoire. Mr. Freund, the second partner in Company X, was arrested in Mali in 2004 for smuggling rough diamonds out of Bamako Airport.

326. The Group suspects that the two partners, Person A and Mr. Freund, created Company X in order to establish another illegal export route for Ivorian rough diamonds, once Peri Diamonds (Ghana) had been forced to cease trading.

327. The Group believes it is also worth noting that Mr. Freund's family, notably his father, Shimon Freund,[47] also operates a rough diamond business based in

[45] The Group has withheld the name for reasons of confidentiality and the requirement for continued investigations by future Groups of Experts.

[46] The Group has withheld the company name and the name of one of the partners, for reasons of confidentiality and the requirement for continued investigations by future Groups of Experts.

[47] Mr. Shimon Freund passed away shortly before the end of the Group's mandate.

Ramat Gan, Israel. Company X of Youri Freund (the son) regularly exports diamonds from Liberia to Mr. Shimon Freund (the father). The Group met the Israeli Deputy Diamond Controller in Ramat Gan, who informed the Group that the relevant Israeli authorities had not identified any suspicious imports by the Freund family.

328. However, the Group remains deeply concerned by Company X and its ties, both to individuals with links with diamond smuggling, and to the Ivorian rough diamond trade. The Group noticed that there are other companies in Monrovia that exhibit similarities to Company X. The Group suspects that these companies are involved in the illicit export of Ivorian rough diamonds.

4. Linkages between Ivorian and Liberian rough diamond trading networks

329. The Group's investigations in Séguéla, Côte d'Ivoire, provided it with the names of people involved in the trade in rough diamonds, including "parcelliers", "sous collecteurs", "collecteurs" and buyers. The Group found that many of these individuals' families were also involved in the rough diamond industry in Liberia.

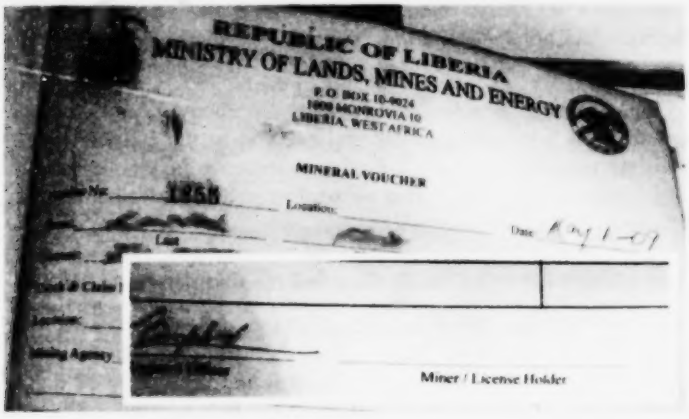
330. As it noted in the case of Guinea, the Group believes that family or ethnic connections between diamond mining areas in the region are a potential threat to the sanctions regime. Specifically, the Group notes that some families operate in a number of diamond mining areas simultaneously. For example, members of the Diallo family (see S/2006/735, paras. 140-149, and S/2006/964, para. 44) hold Liberian brokering and mining licences, while residing in Côte d'Ivoire. Members of the Tounkara family, similarly, are involved in diamond purchasing in Séguéla, Côte d'Ivoire, while other family members are involved in the rough diamond export business in Monrovia.

5. Irregularities in Liberian mining vouchers

331. During its review of mining vouchers at the Government Diamond Office offices in Monrovia, the Group noticed two apparent weaknesses in the system. Firstly, it takes weeks to collect and file the mining vouchers at the Office in Monrovia and, furthermore, any attempts to trace a rough diamond shipment in the files must be conducted manually. Additionally, the Office does not verify the validity of documentary records (the system of internal controls), from the mine to the exporter. This hinders the effectiveness of the Liberian system of internal controls.

332. Secondly, the Group discovered that some of the mining vouchers at the Government Diamond Office had not been signed by the miner and had simply been left blank (see fig. XVII). In addition, the Group also observed mining vouchers that had been completed by miners whose mining licences had expired.

Figure XVII
Mining voucher without miner's signature, May 2009



Source: Group of Experts on Côte d'Ivoire.

J. International trading centres

333. Member State compliance with the United Nations sanctions on the export of Ivorian rough diamonds rests on three foundations: awareness of the sanctions; the strength of Member States' systems for monitoring imports of rough diamonds; and the technical capacity to distinguish Ivorian rough diamonds from diamonds originating from other countries.

334. Diamond shipments are high in value, but small and undetectable by X-ray machines. This makes the transfer of diamonds relatively easy to conceal from customs authorities. Moreover, in addition to known land routes, Côte d'Ivoire is directly connected by air to at least three Kimberley Process participating States: Belgium, Lebanon and the United Arab Emirates.

1. Belgium

335. Belgium hosts the world's largest diamond trading centre, in Antwerp. It is also the only country to have a police unit dedicated to investigating activities relating to the diamond trade. The unit has long scrutinized the activities of diamond traders in Antwerp and monitored compliance with United Nations sanctions. In this respect, the Belgian Federal Police conducted an investigation to ensure compliance with the United Nations sanctions on rough diamonds from Côte d'Ivoire. This resulted in the prosecution and indictment of the management of Peri Diamonds in Antwerp.

2. Lebanon

336. Côte d'Ivoire is home to around 100,000 Lebanese, the largest Lebanese community in West Africa. Trade ties between Côte d'Ivoire and Lebanon are significant.

337. Lebanon has always been the centre of the Middle Eastern jewellery trade. However, the civil war of the 1970s forced diamond traders to relocate to other

diamond trading centres, such as Belgium, or to abandon their factories. In West Africa, Lebanese businessmen took control of alluvial diamond deposits in Sierra Leone and the Democratic Republic of the Congo, among other countries on the African continent. Regardless of the civil war, Beirut's access to diamond markets around the world supported the city's jewellery manufacturing businesses.

338. After the end of the civil war in 1990, Lebanon took the necessary measures to rejoin the ranks of the international diamond industry. In 2005, Lebanon became a participant in the Kimberley Process Certification Scheme. Although few, if any, rough diamond traders were based in Lebanon at the time, many have since relocated to Beirut. At present, there are 13 registered rough diamond traders authorized by the Ministry of Economy of Lebanon.

(a) Increasing Guinean rough diamond exports to Lebanon

339. The Group's analysis of diamond exports from Guinea suggests a significant increase in rough diamond exports to Lebanon (see table 13). Although Guinean exports conform to Kimberley Process Certification Scheme regulations, the Group believes there is a risk that these exports could contain Ivorian rough diamonds.

Table 13
Rough diamond exports from Guinea to Lebanon

Year	*Exports (carat weight)*	*Increase on previous year (percentage)*	*Exports (US dollars)*	*Increase on previous year (percentage)*
2008	1 949 948	397	5 463 780	176
2007	391 964	-	1 982 205	-
2006	..	-	..	-
2005	..	-	..	-
2004	492	-	42 320	-
2003	..	-	..	-
Total	**2 342 404**		**7 488 305**	

Source: Kimberley Process, Working Group on Statistics.

340. The customs authorities at the Rafic Hariri International Airport in Beirut are well acquainted with the trade in rough diamonds and with Kimberley Process Certification Scheme regulations. Since Lebanon joined the Kimberley Process in 2005, the customs authorities at the airport have confiscated four shipments (imports and exports) of rough diamonds. The four cases are currently under judicial consideration.

341. Customs authorities confiscated a shipment of rough diamonds on 9 August 2007, which was carried by a Lebanese-United States national, en route to London. The shipment was 1,102.30 carats in weight. The Group suspects, based on the morphology of the diamonds, that they originated in Zimbabwe.

342. A Lebanese national, travelling to Dubai on 23 August 2007, carried the second confiscated shipment. This included a mixture of industrial and gem-quality diamonds, of which the latter were both cleaved (pre-cut) and rough. The shipment weighed 4,441.85 carats and the diamonds appeared to be of Zimbabwean origin.

343. On 20 July 2008, a Lebanese national attempted a third illegal export of 49.65 carats of rough diamonds on a Royal Air Maroc flight from Beirut to Cotonou, Benin, via Casablanca. Benin is not a member of the Kimberley Process Certification Scheme. The Group has yet to determine if the diamonds are of Ivorian origin.

344. In October 2009, Lebanese customs authorities confiscated a fourth shipment suspected to include rough diamonds, but the shipment was released after investigations revealed it did not contain diamonds.

(b) Guinea-Lebanon rough diamond trade

345. Following numerous media reports of "conflict diamond imports" from Côte d'Ivoire to Guinea, the Group investigated Lebanese rough diamond imports from Guinea.[48] As noted above, the vulnerability of Guinea's system of internal controls makes Lebanon and all other countries importing diamonds from Guinea susceptible to the inadvertent importing of Ivorian rough diamonds. The Group paid particular attention to the volume of exports from Guinea to Lebanon and to the Harmonized Commodity Description and Coding System for classifying rough diamond trades.

346. According to data provided by the Kimberley Process, in 2007, Guinea exported diamonds totalling 391,964 carats in weight and valued at US$ 1,982,205 to Lebanon. In comparison, it exported 1,949,948 carats of diamonds valued at US$ 5,463,780 in 2008. This represents a 397 per cent carat-weight increase and 176 per cent increase in value. The short trading history between the two countries does not allow a long-term analysis of trade dynamics. However, the Kimberley Process Focal Point in Beirut informed the Group that one company imports rough diamonds from Guinea, starting in April 2007. In 2008, this company imported 62 per cent of Guinea's carat-weight exports, which is around 8.1 per cent of the value of Guinea's total rough diamond exports.

347. Three Harmonized System (HS) customs codes, defined by the World Customs Organization, relate to rough diamonds: 710210 (diamonds, unsorted); 710221 (diamonds, industrial, unworked, or simply sawn, cleaved or bruted); and 710231 (diamonds [jewellery], unworked, or simply sawn, cleaved or bruted). Guinea's exports to Lebanon are reported under HS 710231 (gem quality). However, most of Lebanon's re-exports are classified under HS 710221 (diamonds, industrial) and 710231 (diamonds, gem). This suggests that Lebanese technical expertise in identifying diamonds (and particularly the quality of diamonds) appears to be lacking.

348. This is not unique to Lebanon. Many Kimberley Process participants find the HS codes challenging. Although some participants rely on professional consultants to value rough diamonds, others are forced to rely on national expertise (or lack thereof). This means that many shipments of rough diamonds are misclassified. HS codes are, therefore, not necessarily a reliable indicator of diamond quality, and this

[48] IRIN (22 June 2009), "Credibility of the Kimberley Process on the line, say NGOs", retrieved from http://www.alertnet.org/thenews/newsdesk/IRIN/ea1d40b4bfd24278df5765b0c209570c.htm; Global Witness (19 June 2009), "Blood diamonds — time to plug the gaps", retrieved from http://www.globalwitness.org/media_library_detail.php/774/en/blood_diamonds_time_to_plug_the_gaps; Golan, Edahn (25 June 2009), "KP meeting: renewed calls for improvements in monitoring as KP fails where it's critical", Idexonline, retrieved from http://www.idexonline.com/portal_FullNews.asp?id=32542.

is indicative of a general deficit in the monitoring capacity of many Participant States.

349. The Lebanese and Guinean diamond markets are susceptible to contamination with Ivorian rough diamonds. This is due to the weakness of Guinea's system of internal controls and to Lebanon being the largest carat-weight importer of Guinean rough diamonds. Until the Kimberley Process Working Group of Diamond Experts concludes its analysis of diamond mining in Guinea, it will not be clear if Lebanon, or other Kimberley Process participants, have indirectly imported rough diamonds from Côte d'Ivoire.

3. United Arab Emirates

350. The United Arab Emirates is a strategic trading hub that is directly connected by air to Côte d'Ivoire. Emirates Airlines operates regular, direct flights between Abidjan and Dubai in the United Arab Emirates, a route used previously to send embargoed materials from Dubai to Abidjan (see S/2006/204, paras. 45 and 46 and annex IV). The United Arab Emirates is also home to many rough diamond trading companies.

351. Further to the case highlighted by the previous Group of Experts (see S/2008/235, paras. 72 and 73), the Group awaits information from the United Arab Emirates authorities regarding companies involved in diamond-related cases. The Group also understands that certain entities in the United Arab Emirates have the capacity to polish rough diamonds. However, despite its requests, the Group has not received the required information from the United Arab Emirates authorities.

352. Furthermore, the Group addressed letters to the Abu Dhabi Customs authorities to inquire about confiscated shipments. It did so because direct flights link the United Arab Emirates capital, Abu Dhabi, to Brussels, which is an important diamond trading centre. Finally, the Group addressed a letter to Emirates Airlines, which operates regular flights between Abidjan, Accra and Dubai (home to many diamond trading companies). These requests, also, have not been answered.

353. The Group transmitted other requests to inquire about a company registered in the Hamriya Freezone, United Arab Emirates, which reportedly imports rough diamonds from the company identified as "Company X" in the above section on Liberia.

354. The Group is concerned by the failure of the United Arab Emirates to respond to many of its requests.

K. Capacity to enforce the sanctions regime

355. Besides those noted above, several other factors affect Member State compliance with sanctions on the import of Ivorian diamonds, notably in respect to import controls. This section assesses the impact of procedures passed by the Kimberley Process and its Working Group of Diamond Experts developed "footprint" of Ivorian diamonds, on compliance with the sanctions.

1. "Footprint" of Ivorian rough diamonds

356. In 2005, the Kimberley Process Working Group of Diamond Experts presented to the Kimberley Process plenary a "footprint" of Côte d'Ivoire's diamond production based on past production data. The footprint (see S/2006/735, table 6 and paras. 138 and 139) lists the size and shape of Côte d'Ivoire's rough diamonds and their geographical distribution. Despite being made public, Côte d'Ivoire's rough diamond footprint does not appear to have been effective in detecting imports of Ivorian rough diamonds.

357. Kimberley Process participants vary greatly in the degree to which they use Côte d'Ivoire's rough diamond footprint, primarily because of differing technical capacities. Some participants employ expert rough diamond evaluators to screen rough diamond shipments; others, by contrast, lack basic rough diamond evaluation capabilities.

358. Regardless of their technical capabilities, however, the Group doubts that Kimberley Process participants use Côte d'Ivoire's footprint to screen rough diamond imports for signs of being contaminated with Ivorian rough diamonds. The absence of punitive measures against participants that indirectly import rough diamonds from Côte d'Ivoire is part of the reason for the limited use of the footprint.

2. Role of the Kimberley Process

359. The voluntary nature of the Kimberley Process Certification Scheme and the absence of procedures to deal with participants that compromise the Scheme, limits the Scheme's effectiveness in controlling conflict diamonds. The Scheme runs on a budget provided by Kimberley Process participants that volunteer resources to operate the Scheme. Research and analysis of the rough diamond trade rests on cases identified in United Nations and NGO reports. The Scheme rests on the good faith of participants to report suspicious trades, regardless of their capability or willingness to alert the international community to trade violations. When participants fail to comply with the Scheme, it lacks the tools to deter such non-compliant States. In reality the challenges facing the Scheme are the result of participants' inabilities and unwillingness to meet Kimberley Process standards.

360. Furthermore, the limited involvement of judicial systems in implementing the Kimberley Process Certification Scheme in most Kimberley Process participants is another factor that compromises its effectiveness. The Group noticed that enforcing the Scheme in participating States is limited to processing the Kimberley Process certificates by diamond authorities. Various Kimberley Process participants informed the Group that their actions in connection with suspicious cases depend on the level of cooperation they receive from Kimberley Process working groups alerting them to specific shipments. The absence of local analytical research units to investigate and analyse suspicious rough diamond trades and companies, constrains participants' abilities to meet the Scheme's minimum requirements and, therefore, the effectiveness of the Scheme.

361. The challenges faced by the Kimberley Process Certification Scheme are the result of a lack of resources and the absence of a central authority to finance and operate the Scheme. The Group agrees with the findings documented in the Scheme's three-year review. To overcome these challenges, the Scheme needs to

adopt the recommendations identified in the three-year review process. Another measure that would strengthen the process is to integrate other international organizations into the scheme, such as INTERPOL and WCO.

3. Monitoring and interception of suspicious shipments

362. The Group reviewed data on diamond exports and imports available on the United Nations Comtrade website.[49] The shipments listed in table 14 below include imports and exports from Member States, including exports from Côte d'Ivoire and other countries in the region that are not members of the Kimberley Process Certification Scheme, such as Mali and Burkina Faso.

Table 14
Diamond shipments reported to United Nations Commodity Trade Statistics database (Comtrade)

Country	*Number of diamond shipments reported to Comtrade*	*Result of investigations*
Côte d'Ivoire	3	Ongoing
Mali	2	Ongoing
Burkina Faso	1	Completed, case not a violation of the embargo
Ghana	6	Ongoing
Guinea (with non-Kimberley Process participants)	8	Ongoing

Source: United Nations Comtrade.

363. The Group has not yet received replies from Member States that can explain each transfer listed in table 14. It cannot, therefore, rule out the possibility that some of these shipments may include illegally exported Ivorian rough diamonds.

364. The Group also gathered information on suspicious rough diamond shipments reported by Member States worldwide. A summary of these shipments is listed in table 15 below.

[49] http://comtrade.un.org/.

Table 15
Suspicious rough diamond cases, 2006-2009

Country	*Kimberley Process Certification Scheme*	*Number of cases*	*Status of investigation*
Czech Republic	Participant	1	Diamonds suspected to be of Ivorian origin
India	Participant	2	Origin not yet determined
Israel	Participant	Information not yet available	Information not yet available
Lebanon	Participant	4	Origin not yet determined
Mali	Non-participant	1	Diamonds suspected to be of Ivorian origin; case reported in Group of Experts report S/2008/235
Senegal	Non-participant	1	Diamonds are not of Ivorian origin
United Arab Emirates	Participant	Information not yet available	Information not yet available
United States	Participant	25	Origin not yet determined

Source: Group of Experts on Côte d'Ivoire.

365. As described in table 15, countries have intercepted relatively few suspicious rough diamond shipments, which suggests that many Kimberley Process participants fail to identify and report suspicious cases. This may indicate that participants, and Member States more generally, do not take the necessary precautions to prevent the infiltration of Ivorian rough diamonds into their markets.

IX. Aviation

366. This section presents findings from the Group's investigations into the operational capacity of the Ivorian Air Force (*Forces aériennes de Côte d'Ivoire*). Like previous Groups of Experts, the Group focused its attention on the airworthiness of the aircraft and their use (or potential use) by Ivorian parties.

367. The section also presents the Group's investigations into the use of aircraft of the Ivorian presidential fleet, including aircraft leased to Côte d'Ivoire by Helog AG. This part concludes with an analysis of several unofficial requests for embargo exemptions.

368. Throughout its mandate, the Group maintained regular contacts with *Agence pour la sécurité de la navigation aérienne en Afrique et à Madagascar* (ASECNA)[50] and also with *Régie administrative d'assistance en escale* (cargo handling agency).

[50] Agency for Air Safety in Africa and Madagascar.

The Group worked with these organizations to monitor domestic and international flights and to verify documents accompanying goods unloaded at Abidjan airport, respectively.

369. During the course of its mandate, the Group visited the majority of airfields (small airports with limited infrastructure) and airstrips (unsurfaced landing strips without infrastructure) as part of its regular monitoring of Côte d'Ivoire's aircraft landing facilities.

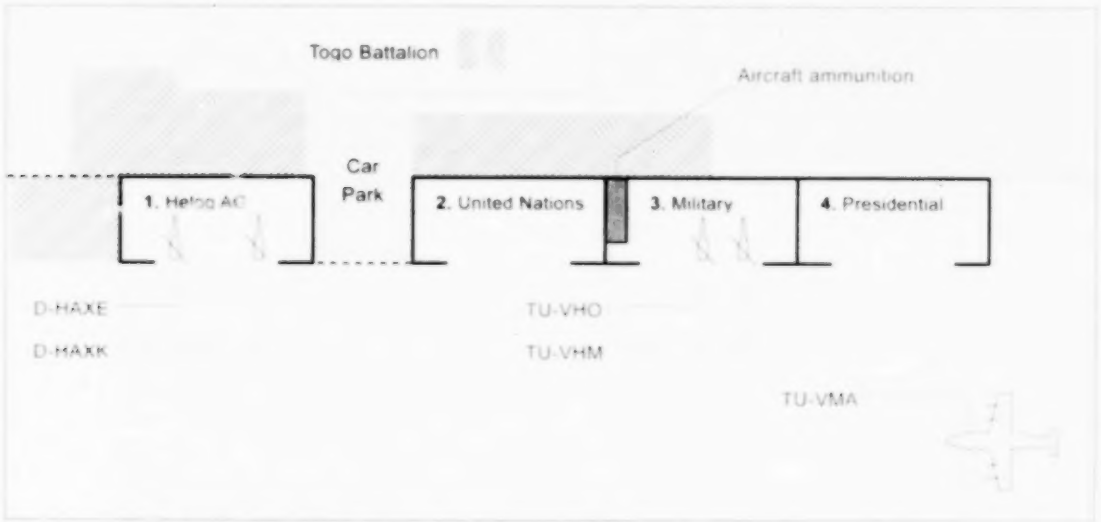
370. This section of the report concludes with a summary of the Group's enquiries into possible foreign military assistance provided to Côte d'Ivoire, with regard to the rehabilitation of the air fleet of the Côte d'Ivoire Air Force.

A. Verification of the Ivorian air fleet capacity

1. Aircraft parked in Abidjan airbase

371. The Group made several visits to Abidjan airport, which hosts the international commercial airport, in addition to the Air Force military airbase. The latter consists of four hangars: one is used by Helog AG to maintain its helicopters; a second is used as a passenger terminal and service facility for United Nations flights; a third houses Ivorian military aircraft and munitions; and the fourth contains the fixed-wing aircraft belonging to the Ivorian presidential fleet (see figure XVIII).

Figure XVIII
Map of hangars and positions of selected aircraft at Abidjan military airbase



Source: Group of Experts on Côte d'Ivoire.

372. During its visits, the Group examined the condition of military aircraft parked in the hangar at the airbase, in addition to one Antonov 12 (TU-VMA) transport aircraft, which is parked on the tarmac adjacent to the base. The Group did not

observe any visible signs of rehabilitation or repair on the aircraft (see annex IX for information on the condition of the air fleet of Côte d'Ivoire).

373. The Mi-24 helicopter gunship, registered TU-VHO, does not appear to have been moved from the position it has occupied since its last recorded movement on 26 October 2006. The aircraft also remains, visually, in the same condition as described by the previous Group of Experts (S/2008/598, para. 46).

374. The Antonov 12, registered TU-VMA, is technically an air asset of the National Armed Forces of Côte d'Ivoire, although it has been used in the past for civilian purposes. This army-operated aircraft remains grounded, and has been since 11 November 2007, owing to a reported fault in one of the port-side (left) engines. To the Group's knowledge, the last operational engine test was performed on 19 March 2008.

375. The Group understands that the green Air Force-operated IAR-330 helicopter, registered TU-VHM, made its last flight on 14 October 2008. According to information provided by a serving Air Force officer, the aircraft has not flown since that date because the embargo on arms and related materiel has prohibited the import of the spare parts required for repairs.

376. Ivorian military officials declared on 1 August 2006 that their helicopters were used only for civilian purposes and were not used to transport either military personnel or arms and ammunition (see S/2006/735, para. 87). In this capacity, the TU-VHM helicopter was assigned to search and rescue operations. However, because this aircraft remains in military service, countries that might otherwise supply parts necessary for its rehabilitation are prohibited from doing so under the terms of the embargo on arms and related materiel. The Group has closely monitored any activity around this aircraft that might suggest efforts to repair it.

377. For example, on 13 May 2009 the Group visited Abidjan military airbase with two elements of the UNOCI Embargo Cell's embargo quick reaction task force[51] and an officer of the UNOCI Togolese battalion stationed adjacent to the airbase. The Group noted that the TU-VHM helicopter had been moved from its hangar to a position next to the hangar housing helicopters of the presidential fleet operated by Helog AG. The aircraft was returned to its original hangar shortly afterwards, which was confirmed by the Group on 27 May 2009.

378. Similarly, on 18 June 2009, the Embargo Cell task force conducted a joint patrol of the military airbase with elements of the Togolese battalion. This patrol informed the Group that repairs had been conducted on the TU-VHM helicopter. The patrol noted that, following repairs, the aircraft was moved onto the tarmac and a cable attached to its port side. The Group notes that the positioning of this cable indicates that the aircraft was connected to a ground power unit, a generator that supplies power to the aircraft's electrical systems, which can be used to start the aircraft's engines (see annex X).

379. During an inspection of the military airbase on 8 July 2009, the Group noted that dust had been brushed or wiped from the body of the TU-VHM helicopter. Moreover, the Group observed extensive splashes of oil on the aircraft (particularly

[51] The task force was initially created jointly by UNOCI and Force Licorne. It is composed of seven United Nations police officers and military observers and supported by the Force Licorne detachment stationed at Abidjan airport.

around the engine cowl and on the front portion of the tail boom), which suggested that repair work and/or testing may have been conducted on the aircraft's engines. However, the Group did not witness any maintenance being performed and cannot confirm whether repairs had been made to the aircraft. No reports indicate that this aircraft has flown during the Group's mandate.

2. Rumours of Ivorian military aircraft based in Guinea

380. Recurrent rumours reported in the Ivorian press during 2009 claim the presence of military materiel belonging to the Government of Côte d'Ivoire in neighbouring Guinea.[52] According to these reports, the materiel includes truck-mounted BM-21 122 mm multiple-launch rocket systems (MLRS) and Mi-24 helicopter gunships (see paras. 80 and 81 above). Following these reports, the Group immediately attempted to verify their content by sending letters to the relevant newspapers and requesting further information from the authors. The Group has received no credible information in response to its requests.

381. In a press conference held in Conakry on 8 August 2009, the President of Guinea, Moussa Dadis Camara, is reported to have stated, categorically, that Guinea hosts no aircraft belonging to [the President of] Côte d'Ivoire ("*n'existe pas d'avions de Gbagbo sur son territoire*").[53] The Group's investigations suggest that the Guinean air force operates four Mi-24 helicopters, of which only one is airworthy. During its visit to Guinea on 2 and 3 March 2009, the Group was unable to confirm the presence of Ivorian-owned Mi-24 helicopters or other military equipment in Guinea.

3. Helicopters of the Ivorian presidential fleet

382. During the first part of its mandate, the Group noted the presence of two white IAR-330 helicopters (registrations ZS-RKC and ZS-RVO), which were owned by Starlite Aviation and leased to Côte d'Ivoire (see S/2009/188, para. 3). These helicopters comprised part of the Ivorian presidential fleet. The Group's correspondence with Starlite Aviation established that Starlite did not lease the aircraft directly to Côte d'Ivoire, rather the aircraft were operated by a German company, Helog AG, which holds a lease agreement with the Government.

383. On 21 April 2009, Helog AG informed the Group, via correspondence with Starlite Aviation, that it was well aware of the existence of Security Council resolution 1572 (2004) and also of European Council regulation (EC) No. 174/2004. The latter restricts the supply of assistance and equipment related to military activities that might be used for internal repression in Côte d'Ivoire.[54] In its correspondence with the Group, Helog AG stated that the activities of the two

---

[52] See, for example, *Le Patriote*, 2009, "Aprés la prise du pouvoir par la junte militaire: les avions de Gbagbo bloqués en Guinée", Wednesday 20 January; *INRI Radio*, 2009, Interview realisé par Jacques Roger, invité: Dr. Ahua depuis Canada, thème: analyse de quelques sujets d'actualité, 6 March; *Le Patriot*, 2009, "Gbagbo n'a pas d'avions en Guinée", Monday, 10 August; *Le Temps*, "Gbagbo n'a pas d'avions chez moi", Monday, 10 August.

[53] *Le Temps de Vivre*, 2009, "Affaire avions Gbagbo bloqués en Guinée: Dadis Camara (President de la Guinée) aux Ivoiriens: 'Ce sont des rumeurs pour refroidir les relations entre les deux pays'," Monday, 10 August.

[54] Council of the European Union, 2004, *Council Regulation (EC) No. 174/2004*; entry into force on 2 February 2005.

helicopters leased to the Government of Côte d'Ivoire did not contravene the sanctions regime.

384. On 1 May 2009, the Togolese battalion of UNOCI informed the Group that one of the Helog AG-operated helicopters (ZS-RVO) had taken on board three armed passengers wearing uniforms of the Ivorian Gendarmerie and one Côte d'Ivoire Air Force officer. Although, the Group does not consider this a breach of the sanctions regime, it notes that the carrying of such passengers contradicts assertions made by the Air Force that the presidential helicopter fleet does not carry troops, arms or ammunition and that it is reserved exclusively for civil uses (see S/2006/735, para. 87).

385. In a letter addressed to the Group of Experts, Starlite Aviation announced that, on 6 April 2009, one of its two helicopters operated by Helog AG (registration ZS-RKC) had been transferred to South Africa and would not return to Côte d'Ivoire. However, the Group subsequently received reports that a replacement IAR-330 helicopter had arrived in the country and was parked in the presidential helicopter hangar used by Helog AG. The Group visited Abidjan airbase on 22 April 2009 to view the newly arrived aircraft.

386. During its visit to the airbase, the Group noted that the newly arrived helicopter bore the registration D-HAXE and Helog AG's company logo. It also noted that the second Starlite Aviation helicopter (registered ZS-RVO) remained in the hangar. However, on another visit to the airbase, on 2 July 2009, the Group was able to confirm that ZS-RVO, the last of Starlite Aviation's helicopters, had also left the country. The aircraft had been replaced by another IAR-330 helicopter bearing the Helog logo and registered D-HAXR.

387. At this stage in the Group's investigations, therefore, the two Starlite Aviation IAR-330 helicopters of the presidential fleet (ZS-RKC and ZS-RVO) had been replaced by two Helog IAR-330 helicopters (D-HAXE and D-HAXR).

388. On 12 August 2009, the Group conducted a routine visit to Abidjan airbase. During this visit, it noted that one of the Helog AG helicopters (D-HAXR) was absent. Helog AG personnel informed the Group that this aircraft had left Côte d'Ivoire and had been replaced by another IAR-330 helicopter (registration D-HAXK), also bearing the Helog logo. The Group also noted the (lawful) arrival of three containers in the hangar used by Helog AG, two of which contained IAR-330 helicopter spare parts (transfer circumstances addressed below).

389. The Group is mindful that some of the IAR-330 spare parts could, potentially, be used to rehabilitate the green Air Force operated IAR-330 (registration TU-VHM), which, unlike Helog AG's presidential fleet helicopters, is under embargo. The Group also notes the presence of Helog AG's qualified helicopter technicians at the airbase. For these reasons, the Group has reiterated its request to the UNOCI Togolese battalion, stationed next to the airbase, to report any suspicious activity, in particular repairs made to the TU-VHM helicopter.

4. Fixed-wing aircraft of the Ivorian presidential fleet

390. The Group's monitoring of Abidjan airbase indicates that the fixed-wing aircraft of the presidential fleet are regularly maintained. Both the Gulfstream III (registration TU-VAF) and the Gulfstream IV (registration TU-VAD) are fully

operational. Indeed, during its visit to the airbase on 22 April 2009, UNOCI officials informed the Group that the Gulfstream III was abroad on an official visit.

391. During its analysis of air freight documents, the Group discovered an import of aircraft spare parts consigned to the "Ministry of Defence, Air Force" (see annex XI). According to information provided by the Swiss freight handling company, Jet Aviation, the consignment comprised tyres for the presidential Gulfstream IV registered TU-VAD, which is not subject to embargo.

5. Unofficial requests for an embargo exemption for military aircraft parts

392. On 13 January 2009, the Group met the Permanent Representative of Côte d'Ivoire to the United Nations in New York. The Permanent Representative informed the Group that the presidential aircraft could not be adequately maintained because of a lack of spare parts resulting from the embargo. This, he noted, endangered the safety of the President of the Republic. The Permanent Representative asked the Group to approach the Sanctions Committee to facilitate a waiver of the embargo for the spare parts. However, the Group notes that none of the aircraft in the presidential fleet are subject to the embargo and that the sanctions regime does not affect the repair and maintenance of these aircraft.

393. The presidential fleet comprises 3 fixed-wing aircraft (one Gulfstream III, one Gulfstream IV and a non-operational Fokker 100) and the two IAR-330 helicopters operated by Helog AG (see annex IX). The Group therefore believes that the Permanent Representative's comments must refer either to the green Air Force operated IAR-330 helicopter (registration TU-VHM) or to the Armed Forces operated Antonov 12 (registration TU-VMA). These aircraft are the only transport aircraft owned by the Government of Côte d'Ivoire that could be made airworthy by the import of spare parts that are prohibited by the embargo.

394. Ivorian Ministry of Defence officials mentioned the problem of maintaining aircraft owned by the Air Force, but used for civilian purposes on several occasions during meetings with previous Groups of Experts (see S/2008/598, para. 54). As noted above, however, the import of spare parts for these aircraft requires an embargo exemption.

B. Verification of flights and freight documents (manifests and air waybills)

395. The Group's continuous verification of freight manifests enabled it to identify the above-noted consignment of aircraft spare parts addressed to the Ministry of Defence (see para. 460 below). It also enabled the Group to identify imports made by Helog AG of spare parts for its IAR-330 helicopters. In this case, the origin of the consignment was Khartoum. In addition, Helog AG also imported, by sea, three containers holding over 15 tons of helicopter spare parts (see annex XII). While none of these transfers was in breach of the embargo, the Group believes that their identification (among the many thousands of annual air cargo imports into Abidjan) is an important indicator of the value of continuous monitoring of freight documents.

396. However, despite continuous monitoring, neither the Group of Experts nor UNOCI has the capacity to monitor all flights and their cargoes. This is particularly

so in the case of "special", unplanned flights for which freight documents are not made available to the cargo handling agency and which land at Abidjan airport and, indeed, elsewhere in Côte d'Ivoire.

397. For example, on 16 February 2009, an HS-125 aircraft (registration 5N-JMA), belonging to Arik Air Nigeria, landed at Abidjan airport. According to Ivorian civil aviation officials, the aircraft landed with false administrative documents. Following this offence, the aircraft remained stranded for nearly three weeks before being released on instructions from the President of the Republic (see para. 459 below).

398. The Group approached ASECNA officials for information about the flight, but these officials were unable to provide more information than had been reported in the Ivorian press. The Group notes that the cargoes of most "special" flights such as this, including those carrying political dignitaries, generally escape customs control or surveillance by the Embargo Cell task force.

399. The mission of the Embargo Cell task force is to respond rapidly to inspect suspicious air cargoes and to oversee the transit of cargoes arriving on "suspect" flights. The task force is also mandated to monitor cargoes discharged at the autonomous Ports of Abidjan and San Pedro, in addition to railway cargo. Its activities should operate on a 24-hour basis in order to maintain effective surveillance.

400. Lately, however, the UNOCI military observers attached to the Embargo Cell task force has been withdrawn, which leaves monitoring duties to the two or three UNOCI police personnel stationed at Abidjan airport (more than a 50 per cent reduction in personnel). Moreover, while the Force Licorne formerly supported the Embargo Cell task force team and assumed responsibility for monitoring the airport and checking documents, such as manifests and air waybills, its recent downsizing means that it is no longer able to support the task force.

401. The lack of specialized personnel in the Embargo Cell task force team (particularly customs experts) jeopardizes the thorough checking of freight documents. Under these conditions, the task force cannot conduct its mission to full effect. The Group strongly believes that the task force should be provided with the necessary staff and equipment to monitor the embargo effectively.

402. In the interim, the Togolese battalion stationed adjacent to Abidjan airbase complements the monitoring conducted by the Embargo Cell task force. Although the battalion is stationed there to protect United Nations aircraft and equipment, the Group requested, following the downsizing of the Forces Licorne, that it intensify its efforts to monitor suspicious activity at the airbase. The Group provided the Togolese battalion with monitoring guidelines in a memorandum dated 22 February 2009 (see S/2009/188, annex II). Unfortunately, the battalion does not have the necessary photographic equipment to record suspicious events and cargoes.

403. The Group has organized several coordination meetings between the Embargo Cell task force and the Togolese battalion, in which it encouraged the two parties to work more closely together. The Group also briefed the UNOCI police members of the task force on the nature of aircraft activities at the airport. The Group noted that some members of the task force team, who had been newly posted to the task, did not fully understand its mandate.

C. Airfields and airstrips

404. The Group visited most of the airfields and airstrips in the north and extreme south of Côte d'Ivoire during the first part of its mandate. In the second half of its mandate, the Group focused on facilities in the east and west, adjacent to the borders with Ghana and Liberia respectively (see map in annex XIII).

405. Among the private airstrips identified and visited by the Group, the Zagné airstrip (around 25 km south of Guiglo) was the only one found to be clearly operational. This airstrip belongs to Bois transformé d'Afrique, an Abidjan-based timber company. On-site interviews by the Group indicate that the company's small aircraft occasionally use the airstrip. There are a handful of other private airstrips in Côte d'Ivoire, but these are generally abandoned or are difficult for aircraft to access.

406. The other facilities visited by the Group were primarily public airfields used by the United Nations, Force Licorne and World Food Programme (WFP) flights. To a certain (although unquantifiable) extent, flights transporting Ivorian political and military leaders, in addition to some private aircraft, also use these airfields.

407. It is important to note that UNOCI does not continuously monitor most airfields. UNOCI personnel are usually present only when required to be so by the arrival of a United Nations, Force Licorne or WFP flight. This is also the case for some relatively long runways, such as those at the San Pedro and Man airfields, despite the fact that these runways can accommodate relatively large cargo aircraft, such as the AN-24 and Transall. UNOCI is therefore unaware of most landings involving aircraft other than those of the United Nations, Force Licorne or WFP.

408. During its visit to Ferkessédougou on 10 February 2009, for example, the Group inspected a public airfield located to the north-east of Korhogo, operated by the Sucrerie africaine sugar company. Upon arrival, the Group observed a Cesna 337 aircraft, that was privately registered in Niger (registration 5U-ABP). Unable to deploy its landing gear, the aircraft had made a "belly landing" on the airstrip (see annex XIV). UNOCI personnel in the region had not been aware of the aircraft's arrival in advance of the Group's visit to the airstrip, something that the Group believes is commonplace in the case of unannounced or "special" aircraft landings in the interior of the country, but also in Abidjan.

409. The Group has not received any reports that confirm suspicious flights landing at airfields or airstrips in Côte d'Ivoire.

D. Foreign military assistance

410. Throughout its mandate, the Group sought evidence of foreign military assistance related to the rehabilitation, maintenance or rearmament of Ivorian military air assets. However, neither have the Group's numerous visits to Abidjan airbase nor the monitoring conducted by the Embargo Cell task force and the Togolese battalion, indicated the presence of foreign aircraft or weapons technicians.

411. The Group also further pursued the investigations of past Groups of Experts into certain individuals who were formerly connected with providing military assistance to Côte d'Ivoire, namely Mikhail Kapylou and Robert Montoya (see

S/2008/598, paras. 29-31). The Group's investigations, however, do not suggest that either individual currently operates in Côte d'Ivoire.

X. Customs

412. This section presents an analysis of the organization, legal framework and activities of customs in Côte d'Ivoire as they relate to the application and enforcement of the sanctions regime imposed by the Security Council.

413. Like previous Groups of Experts, the Group focused its attention on the practical operation of customs administrations, both inside Côte d'Ivoire and in neighbouring countries.

414. The section also presents the Group's investigations into the transit of cargoes through the territory of Côte d'Ivoire and customs surveillance of Ivorian airports and ports in the context of the sanctions regime.

415. It addresses the recommendations made by previous Groups of Experts, regarding customs and their relevance to the current situation in Côte d'Ivoire. This section also includes several recommendations that, if implemented, would bring Ivorian Customs procedures into conformity with the sanctions regime.

416. The group uses Ivorian legal and regulatory provisions and the administrative texts regarding the operations of Ivorian Customs to support its findings throughout.

A. Introduction to Customs of Côte d'Ivoire

417. Côte d'Ivoire shares borders with five countries. In the west, it borders Liberia (716 km) and Guinea (610 km), in the north, it shares borders with Mali (532 km) and Burkina Faso (584 km), and in the east it borders Ghana (668 km). To the south, Côte d'Ivoire has maritime borders of approximately 750 km.

418. The Forces nouvelles control approximately 1,950 km of borders with Burkina Faso, Ghana, Guinea, Liberia and Mali. Government forces control approximately 1,384 km of borders with Ghana and Liberia.

1. Customs of Côte d'Ivoire: legislative and regulatory frameworks

419. The Ivorian legal framework provides the basis for the monitoring of Côte d'Ivoire's land and maritime borders and for the prohibition of the passage of certain goods from entering or exiting the country. In order to enforce the sanctions regime on Côte d'Ivoire effectively, the Customs administration of Côte d'Ivoire must base its activities on this legal framework.

420. The Ivorian legal framework comprises two fundamental texts: the Customs Code of the West African Economic and Monetary Union[55] (UEMOA) and the Code des douanes nationale.[56] The UEMOA Customs Code governs the regional legal framework applicable to all its member States, including Côte d'Ivoire. It also contains the customs regimes and procedures unified at the regional level. The Code

[55] The Customs Code of the West African Economic and Monetary Union entered into force on 1 January 2003.

[56] The Ivorian Code des douanes nationale (National Customs Code) entered into force in 1964.

des douanes nationale governs matters related to customs, which includes the specific national procedures and regime, in addition to offences and resulting penalties.

421. The Ivorian and UEMOA Customs Codes both include sections dealing with administrative and legal prohibitions, which should include provisions for integrating United Nations sanctions into these respective instruments. However, neither of the Codes includes these provisions.

422. The Security Council requires that all States implement paragraphs 7, 9 and 11 of its resolution 1572 (2004), as well as paragraph 6 of resolution 1643 (2005) and, in so doing, take national measures to enforce the arms and diamond embargoes. Côte d'Ivoire is, therefore, obliged to incorporate within its national customs legislation prohibitions on the import and export of goods prohibited under the United Nations sanctions regime. It is also required to adapt its customs procedures to investigate, intercept and punish any violation of the sanctions regime.

423. The Government of Côte d'Ivoire has not, however, adopted these legislative or regulatory measures. As a result of the President of the Republic's claim that the country is at war, which purportedly negates its commitments to uphold the sanctions regime, neither have the provisions of the sanctions regime been incorporated into national legislation, nor has the customs administration adapted its procedures accordingly.

424. The rehabilitation of the customs administration, its redeployment to cover Côte d'Ivoire's entire customs territory (notably in the north, but also in the west) and its effective operation, are priorities and prerequisites to ensuring national compliance with the sanctions regime.

425. In particular, Ivorian local government prefects (préfets), officially redeployed in May 2009, must have the legal means and practical measures at their disposal to ensure the redeployment of State administration throughout the customs territory.

2. Technical analysis of the Ivorian Customs Code related to the sanctions regime

426. The Customs Code of Côte d'Ivoire[57] grants general powers to the Head of State. In many other countries, customs prohibitions are defined in law so as not to jeopardize constitutional freedoms of trade and industry. In Côte d'Ivoire, by contrast, the provisions of article 17 of the Customs Code grant the Head of State the right to regulate or suspend the import or export of certain goods when circumstances require.

427. In the Group's view, therefore, the Head of State has the responsibility to implement the sanctions regime and to decree all regulatory restrictions on the import and export of goods concerned by it.

428. In their first contact with the Group, in March 2009, Ivorian Customs officials expressed their inability to define a list of goods embargoed by the sanctions regime, which suggests that the Head of State has not decreed the necessary regulatory restrictions. This is despite the Ivorian Customs administration's

[57] *Codes des Douanes*, Loi No. 64-291 du 1er Août 1964 (J.O. 64, p. 1103), modifiée par l'ordonnance No. 88-225 du 2 Mars 1988 (J.O. 88, p. 78).

knowledge of the broad scope of the resolutions on Côte d'Ivoire, which prohibit the import of arms and related materiel and the export of rough diamonds.

429. The Group notes that UNOCI maintains a list of embargoed goods which its Embargo Cell uses as a basis for determining imports or exports that have potentially breached the embargo on Côte d'Ivoire, and which was provided to the Ivorian Customs administration on 14 May 2009.[58]

430. The Ivorian Customs administration, however, has not directed (in regulations or otherwise) its agents to monitor or intervene to prevent the import or export of items outlined in the UNOCI list of embargoed goods.

431. From the perspective of Ivorian Customs agents, therefore, there is no regulatory framework to provide guidance on the nature of goods that are subject to embargo. Moreover, given the provisions of the Ivorian Customs Code, the Ivorian Customs administration has no legal obligation to intervene to prevent the import or export of goods subject to embargo.

432. It is worth noting that the Council of Ministers of UEMOA also has the legal capacity to define a list of prohibited goods, which could provide the Ivorian Customs administration with powers to prohibit the import or export of goods subject to embargo.[59] This measure has not been implemented.

433. The absence of a legal framework related to the surveillance of the sanctions regime imposed on Côte d'Ivoire and a comprehensive list of goods under embargo, constitutes a consistent obstacle to the enforcement of the sanctions imposed by the Security Council.

3. Organization of the Ivorian Customs transit regime

434. Previous Groups of Experts on Côte d'Ivoire researched the handling of transit goods for flaws in its organization, and noted a lack of X-ray scanning of transit goods. The report (S/2008/598, paras. 28-32) identified a risk of embargo violations resulting from failures to monitor transit goods effectively. In comparison with most countries, Ivorian Customs legislation is very strict regarding transit goods. There are two important texts in this regard.

435. Article 5 (1°) of *Décret No. 64-308*[60] of the Ivorian Customs Code sets the conditions for the handling of goods transiting Ivorian Customs territory, which may include customs officials affixing an in-transit certificate (acquits-à-caution)[61] to the cargo in question. It also provides for a range of other options that customs officials may adopt to identify and secure transit cargoes, including the addition of seals and

---

[58] The list is not exhaustive in comparison with, for instance, the European Union's *Common Military List*. See *Common Military List of the European Union* (*Equipment covered by the European Union Code of Conduct on Arms Exports*), 2006/C 66/01, adopted by the Council on 17 March 2006, *Official Journal of the European Union*, pp. C66/1-C66/28.

[59] Réglement No. 09/CM/UEMOA portant adoption du Code des douanes de l'Union économique et monétaire ouest africaine (UEMOA), Livre I: Cadres organisationnels, procédures et régimes douaniers, *Code des Douanes de UEMOA*, published on 26 November 2002; entered into force on 1 January 2003.

[60] *Code des douanes*, partie réglementaire No. 3. *Décret No. 64-308 du 17 Août 1964 fixant les conditions d'application du régime général des acquits-à-caution et du régime de transit.*

[61] This is an administrative document allowing for the circulation of goods that are subject to unpaid duties.

stamps, the repair of defective packaging, and the physical escort of transit goods. The Group notes here that the escort of transit cargo was advocated by the previous Group of Experts (S/2008/598, para. 28), but has not been implemented by Ivorian Customs despite the provisions in *Décret No. 64-308*.

436. Articles 3 and 4 of *Décret No. 88-222*[62] dictate that only a customs broker (*transitaire*) can issue a transit declaration and that the customs broker must also submit a declaration concerning the goods in transit to the Ministry of Commerce.

437. Despite the existence of these two strict regulations, the Ivorian Customs administration does not implement their provisions fully in the handling of transit goods.

438. For example, Ivorian Customs legislation places sole responsibility on the forwarder (the person or entity that arranges the cargo movement) to ensure that transit goods leave Ivorian territory. However, as noted by the previous Group of Experts (S/2008/598, para. 30), forwarders often refuse to provide proof that goods have left Ivorian territory. The Ivorian Customs legislation obliges the forwarder to surrender the documents (stamped by the customs and the country of destination) to the Ministry of Commerce. The forwarder loses the surety bonds paid to Ivorian Customs prior to the movement of the goods and faces penalties under Ivorian law if the goods do not leave Ivorian territory. Despite these provisions, forwarders are often content to forfeit surety bonds. Although the penalties provided by the law are severe,[63] the legislation is not enforced, despite assurances by Ivorian Customs officials that the transit regime is undergoing reform.

439. As further evidence that Ivorian Customs fail to implement transit regulations, the Group has witnessed numerous vehicles bearing documentation (see fig. XIX) indicating that they must be escorted by customs personnel, but without the required escort. The Group concludes that the provision of escort documentation is merely a formality.

Figure XIX
Customs escort documentation on a truck (unescorted) travelling from Noe to Abidjan

Source: Group of Experts on Côte d'Ivoire.

[62] *Code des douanes*, partie réglementaire No. 29. *Décret No. 88-222 du 2 mars 1988 portant contrôle des merchandises en transit en République de Côte d'Ivoire*.

[63] Penalties include confiscation of the goods, confiscation of the vehicle, a fine equal to four times the value of the goods and imprisonment from some months to three years (art. 289 of the Ivorian Customs Code).

4. Regulations regarding the operations of customs offices (particularly at border posts)

440. The powers and working practices of customs offices in Côte d'Ivoire are regulated by the provisions of *Arrêté No. 281* of the Ivorian Customs Code.[64] These regulations restrict the passage of certain types of goods to particular customs offices. The regulations encourage the specialization of customs personnel within different customs offices, which has implications for monitoring and controlling embargoed goods. *Arrêté No. 280* of the Ivorian Customs Code defines legal entry points into Ivorian Customs territory and the routes that goods must follow after clearing a border post.[65]

B. Customs situation on the ground

441. This section analyses how the legislative and regulatory frameworks, described in the previous section of this report, translate (or fail to translate) into the operations of Ivorian Customs in their monitoring of the sanctions regime and related issues.

1. Division of the customs territory into two parts

442. The division of Côte d'Ivoire between the Forces nouvelles-controlled north and the Government-controlled south has created disorder among all national public administrations. The Customs administration has been particularly affected because it has lost jurisdiction over large tracts of northern Côte d'Ivoire.

443. The Group recalls observations in its midterm report (S/2009/188) that the creation of a single customs territory, in which laws are applied uniformly, is a basic prerequisite for establishing a stable customs system. It also recalls its assertions regarding the urgent need to redeploy Ivorian Customs throughout the country. The creation of a single customs territory is largely dependent on the redeployment of local government and the reunification of the Ivorian economy (*l'unicité de caisse*). These initiatives rank among the highest priorities for efforts to resolve the crisis and reinstate effective centralized governance. However, this process has been consistently delayed, which retards efforts to reunify the country and prevents the realization of a single customs territory.

444. The Group's interactions with recently reinstalled local government préfets indicate that representatives of local government do not have the means to fulfil the most basic of their functions. This is primarily because their terms of appointment (or reappointment) restrict their activities to administrative matters and exclude them from matters related to local security arrangements, such as control over the police and military forces.[66]

---

[64] *Code des douanes*, partie réglementaire No. 9. *Arrêté No. 281 MEF/douanes du 5 mai 1977 fixant la nomenclature des bureaux de douane, leurs heures d'ouverture et de fermeture, ainsi que les opérations auxquelles ils sont ouverts*, JORCI No. 25 de juin 1977, p. 1085.

[65] *Code des douanes*, partie réglementaire No. 28. *Arrêté No. 280/MEFP/douanes du 5 mai 1977, fixant les routes légales à l'importation et à l'exportation*, JORCI No. 25 du 16 juin, 1977, p. 1083.

[66] This is evidenced by the fact that local citizens have on several occasions brought grievances to the préfets (often related to criminal acts committed by Forces nouvelles security forces), who have been unable to act. The Group believes that a largely non-functioning préfeture may be more detrimental to peace and security than one that is absent.

445. To date, local government préfets in the northern Forces nouvelles-controlled part of Côte d'Ivoire have no connection with a customs administration (national or otherwise) charged with managing the borders of the country. The Forces nouvelles has no technical competence in the field of customs and its border crossing posts do not operate according to the standard regulations and practices of a customs administration. Visits by the Group to various border posts suggest that Forces nouvelles personnel similarly have no understanding of the provisions of the sanctions regime imposed on Côte d'Ivoire.

446. According to the Ivorian Customs redeployment schedule, in 2009 customs officials should have been redeployed to the following locations on the dates indicated: Korhogo (15 June); Ouangolodougou (22 June); Ferkessédougou (29 June); Nigouri and Tegrela (2 July); N'agadona Pogo (3-4 July), Man (15 July); Danane (15 July); Ouaninou (16 July); and Odienné (20 July). Customs officials have still not been deployed to these locations.

2. Evaluation of the transit regime

447. Côte d'Ivoire's transit regime is unlikely to be a vehicle for the import of embargoed goods. In both the north and south of the country, the Forces nouvelles and Government forces, respectively, can potentially import or export embargoed items without using transit goods as a conduit for illegal transactions.

448. In the south, in 2005, Ivorian Customs registered 3,243 transit declarations, but in 2006 the number of registered transit declarations fell to 1,804, a 44 per cent decline. Ivorian Customs did not register transits in 2007 and did not provide the Group with data from 2008 and 2009 concerning transit cargo. The Group, nevertheless, believes that registered transit declarations have continued to decline since 2005.

449. In the north, there is no requirement for transit documentation for goods crossing the borders and the Forces nouvelles allow goods to traverse Ivorian territory without transit documentation.

450. The Group concludes that Côte d'Ivoire's capacity to record and regulate imported, exported and transiting goods is impaired to the extent that parties need not rely on concealing merchandise in transit goods as a means of smuggling prohibited items.

3. Limited scope of cargo inspection

451. The Bureau Inspection Valuation Assessment Control (BIVAC) is a subsidiary of the Bureau Veritas Group. The company provides assistance to national customs administrations and, since 2000, has operated a contract with Côte d'Ivoire to conduct pre-shipment verification of imports into the country.

452. In practical terms, BIVAC's role includes the following: (a) The qualitative and quantitative inspection of "sensitive products" (see annex XV) and those not imported in shipping containers; (b) the inspection, by scanner, of containers selected by Ivorian Customs; and (c) assisting Ivorian Customs in determining the value of imported goods.[67]

[67] BIVAC also operates in four neighbouring countries: Ghana, Guinea, Liberia and Mali.

453. The company has not received any guidance from Côte d'Ivoire on the types of goods subject to embargo, but maintains its own list of prohibited goods, which includes arms and other restricted items. It also maintains a list of goods that are deemed exempt from inspection before they are shipped (see annex XV).

454. Despite these measures, it is important to note that BIVAC operates on behalf of its client, the State of Côte d'Ivoire. If its client decides to import goods without inspection by BIVAC, it is free to do so. In several meetings with the Group, however, BIVAC claims that it knows of no instances of actual or attempted arms shipments into Côte d'Ivoire. The company did not respond to the Group's request for information on shipments of embargoed materiel other than arms.

455. Despite the recommendations of the previous Group of Experts (S/2008/598, paras. 16 and 191) concerning the use of a risk-assessment system, the Group noted that neither BIVAC nor UNOCI operates such a system.

456. BIVAC operates, primarily, in the Port of Abidjan, while the company is less involved in inspecting goods at the port of San Pedro (Côte d'Ivoire's second large port), primarily because San Pedro is primarily an exporting port and BIVAC monitors only imports into Côte d'Ivoire.

4. Customs controls at Abidjan International Airport

457. Customs controls at Abidjan International Airport necessitate greater powers being given to customs agents. Ivorian Customs currently, however, plays a relatively passive role at the airport, partly because of the way airport security is configured. For departing passengers, customs comprise the first inspection layer at the airport, when they should be the last. For arriving passengers, customs agents inspect bags and freight parcels in a large room occupied not only by passengers but also by a large number of persons who are neither passengers nor airport staff. The customs procedures for arrivals and departures are therefore insecure and could facilitate the undetected import or export of prohibited goods.

458. In the case of airfreight, customs agents work with the cargo handling agency (*Régie administrative d'assistance en escale*). The agency sends transport documentation (freight manifests) to the customs for inspection upon unloading and taxation. The Customs administration does not conduct other investigations within the airport and it is clear that some cargoes escape attention.

459. For example, the Group notes the arrival of a Nigerian-registered aircraft on 16 February 2009, which landed without permission in Abidjan International Airport. The aircraft was blocked by the airport authorities for a period of three weeks. Although customs agents were aware of this event, they did not inspect the aircraft's cargo. The Group concludes that customs at the airport (and more generally) do not operate according to set procedures and many cargoes that enter the country are not inspected.

460. The Group also requested that Ivorian Customs provide it with customs declarations for goods destined for the Ministries of Defence and the Interior and the Ivorian Police. The Group received the response that no such declarations exist, which contradicts information already available to the Group regarding imports by these administrations. The Group is aware of several such imports, including riot-control equipment (see S/2008/598, paras. 76 and 77) and aircraft tyres, for which the Group has a copy of the air waybill (see annex XVI).

461. The Group attempted to verify whether Ivorian Customs handle goods destined for the above administrations by consulting customs officials at the country's ports of entry. Customs officials, however, declined to comment on the handling of such goods.

462. The Group believes that the customs procedures at Abidjan International Airport should be restructured. In particular it notes the need for customs agents to be informed of the arrival of aircraft in advance of landing (possibly by transmission of flight plans by Intranet) to enable them to ensure all areas of the airport are subject to inspection in conformity with articles 65 and 67 of the Ivorian Customs Code.[68] On this legal basis, customs must redeploy to physically inspect all aircraft, rather than relying on notification by the cargo handling agency for its inspection schedule.

C. Violations of the arms embargo by private individuals

463. Further to similar investigations made by previous Groups of Experts (see S/2006/964, paras. 12-17, and S/2007/349, paras. 46-51), the Group reviewed the case of an attempted shipment to Côte d'Ivoire of 3,900 rounds of ammunition intercepted at Charles de Gaulle Airport, in Paris, in 2007. The Group noted that this ammunition was 7.65 x 17 mm in calibre, a pistol calibre that is relatively uncommon in Côte d'Ivoire (see paras. 99-102 above).

464. Like the shipments identified by the previous Groups of Experts, the cartridges intercepted in 2007 had been shipped to Abidjan by express freight from the United States. In this case, the Abidjan postal address was fraudulent. However, the head of customs for Abidjan airport informed the Group that express freight companies are based in the airport and that customers arrive to recover their parcels after they have cleared customs. He noted that Customs has seized many false documents (including credit cards and national identity cards) that persons have presented in order to claim express freight anonymously. The Group believes that this method of shipping prohibited goods to Côte d'Ivoire is used relatively frequently.

465. Given the fact that the calibre of the ammunition cited above is relatively unusual in Côte d'Ivoire, and certainly among security forces in the country and region more generally, the Group believes that this shipment (and indeed those noted by previous Groups of Experts) was probably destined for a private individual rather than one of the parties to the conflict. The Group concludes that this shipment constitutes an attempted breach of the embargo on arms and related materiel.

D. Lack of information exchange with neighbouring countries

466. The Group noted in its midterm report (S/2009/188, paras. 101-103) the existence of information sharing mechanisms at the regional and subregional levels that remain unutilized.

467. Those members of the Ivorian Customs that are aware of this potential recognize the utility of information exchange and the necessity of developing information sharing mechanisms between Member States in the region and, ultimately, at the international level.

---

[68] *Code des douanes nationale*, op. cit.

468. The Group informed Ivorian Customs of its recommendations for the instant exchange of information concerning goods destined for Côte d'Ivoire via Mali and Burkina Faso (see S/2009/188, para. 128).

469. Although such an exchange of information is necessary, it must be reciprocal. At present, Ivorian Customs is hampered in its efforts to centralize customs information, primarily because it does not operate throughout the north of Côte d'Ivoire, but also because of its scant presence on the eastern and western borders.

470. The lack of information resulting from the fact that many border control posts remain unoccupied by Ivorian Customs officials could be ameliorated by the exchange of information at the regional (rather than local border) level, in particular through the regional offices of WCO in Dakar. The Group notes that, although Ivorian Customs provided WCO with information on four customs offences in 2008, it has not supplied information for 2009.

471. The Group believes that the Government of Côte d'Ivoire should strengthen the capacity of local government préfets to assist in the coordination of customs activities and act to centralize local custom information.

472. The Group also maintains that Ivorian Customs should increasingly refer to mutual assistance agreements and the administrative recommendations of WCO in order to establish information exchange mechanisms with neighbouring countries.

E. Recommendations of previous Groups of Experts with regard to customs

473. The Group wishes to highlight, in particular, the recommendation of previous Groups of Experts to create a "specific monitoring unit" between UNOCI and Ivorian Customs in order to assist in monitoring the embargo on arms and related materiel (see S/2007/611, para. 36, S/2008/235, para. 82, and S/2008/598, para. 191). The purpose of this recommendation was to assist UNOCI to access information on potentially prohibited shipments more rapidly.

474. Currently UNOCI experiences severe difficulties in obtaining timely information. The Mission must first obtain the agreement from the offices of the Ivorian General Director of Customs, through a designated focal point. However, due to the work commitments of the Ivorian focal point, it has proved difficult to make the necessary requests for information, and responses have been slow. The Group believes that efforts should be intensified to create the recommended "specific monitoring unit" as soon as possible to facilitate inspections by the UNOCI Embargo Cell and the Group of Experts.

475. The previous Group of Experts also recommended that the UNOCI Embargo Cell's customs monitoring capacity be reinforced by several customs experts (see S/2008/598, para. 189). However, the Embargo Cell remains staffed by only one customs expert, supplied by Switzerland. The Group believes that funds should be made available by the United Nations Department of Peacekeeping Operations for the hiring of a further three customs experts to serve in the UNOCI Embargo Cell.

476. The Group therefore encourages steps to be taken to integrate joint inspections by Ivorian Customs with the Ivorian Police and Gendarmerie and UNOCI. The Group believes that such a measure would promote further cooperation between Ivorian security forces and UNOCI in the area of customs.

XI. Individual sanctions

477. During the course of its mandate, the Group met two of the three sanctioned individuals: Martin Kouakou Fofié and Eugène N'goran Koudio Djué.

478. In this connection, the Group visited countries bordering Côte d'Ivoire at the beginning of its mandate. One objective of the visits was to reiterate and explain to relevant authorities the scope of individual sanctions imposed by Security Council resolutions 1572 (2004) and 1643 (2005) on Martin Kouakou Fofié, Charles Blé Goudé and Eugène N'goran Koudio Djué.

479. During its meetings with customs, finance and immigration authorities in Burkina Faso, Ghana, Guinea, Mali and Senegal, the Group explained, in detail, the nature of the travel bans and assets freezes imposed on the three individuals.

480. In February 2009, the Group also visited the *Banque centrale des états de l'afrique de l'ouest* (BCEAO) to request the Bank's cooperation in complying with the individual sanctions regime and to encourage it to remain vigilant of any suspicious financial transactions in relation to the three individuals.

481. Summaries of the Group's investigations into the financial and travel activities of the three sanctioned individuals, as they relate to paragraphs 9 and 11 of Security Council resolution 1572 (2004), are contained in the following paragraphs.

A. Martin Kouakou Fofié

482. The Group of Expert's midterm report presented its investigations into a bank account fraudulently opened by Martin Kouakou Fofié at the Ouagadougou branch of the *Société générale des banques du Burkina* in Burkina Faso (see S/2009/188, paras. 113-118). Although the Government of Burkina Faso reportedly launched a judicial inquiry into the matter, the Group has not received any indication that the process has been concluded.

483. As noted in paragraphs 193 to 196 above, the Group suspects that Forces nouvelles zone commanders retain a proportion of the taxes levied on commerce in the north of Côte d'Ivoire. The Group also notes the "privatization" of military forces by a number of zone commanders, in particular Mr. Fofié, who commands zone 10. Although the Group cannot establish a direct link between taxes levied by the Forces nouvelles and the private acquisition of revenues by Mr. Fofié, the Group notes that Mr. Fofié's name is stamped on tax receipts issued to truck drivers in Korhogo (see figure XX).

Figure XX
Tax receipt bearing the stamped name of Martin Kouakou Fofié, Korhogo

Source: Group of Experts on Côte d'Ivoire.

484. Zone 10 forces under the command of Mr. Fofié have recently expended considerable funds on the acquisition of communications equipment, military uniforms and vehicles, estimated by the Group to total CFA francs 225 million (around US$ 450,000).

485. The Group believes that Mr. Fofié's position as the commander of zone 10 places him in a position to generate substantial incomes in contravention of the provisions of paragraph 11 of Security Council resolution 1572 (2004).

B. Charles Blé Goudé

486. Early in its mandate, the Group visited *Société nouvelle de presse de d'édition de Côte d'Ivoire* (SNEPCI), the publisher of Charles Blé Goudé's second book, with the purpose of asking for a copy of the publication contract (see S/2009/188, paras. 120 and 121). The Group advised the publisher that any royalties, or other remuneration, paid to Mr. Goudé must be authorized by the Committee.

487. However, on 22 April 2009, the Ivorian newspaper *Fraternité Matin*, which is part of the SNEPCI group, published an article that stated it would compensate Mr. Goudé for his book, regardless of the individual sanctions imposed on him by Council resolution 1572 (2004). Specifically, the newspaper stated "we must pay our authors their rights. The law requires it; our conscience recommended us".

488. The Group notes that any payment made to Mr. Blé constitutes a violation of paragraph 11 of resolution 1572 (2004). The Group believes that SNEPCI should be held accountable for any such violation.

C. Eugène N'goran Koudio Djué

489. The Group held a meeting with Eugène N'goran Koudio Djué on 15 July 2009. Mr. Djué, who is the leader of the *Union nationale des patriotes pour la libération totale de la Côte d'Ivoire* (UNPLTC), expressed his frustration at having sanctions imposed on him.

490. Mr. Djué noted, with dissatisfaction, that while individual sanctions were in effect regarding the activities of two individuals allied to the President of Côte d'Ivoire, only one individual had been subject to sanctions on the side of the Forces nouvelles.

491. In Mr. Djué's view, the sanctions against him are innocuous because he reportedly has neither any assets to freeze nor any intention of leaving the territory of Côte d'Ivoire. When asked by the Group about sources of funding for UNPLTC, Mr. Djué claimed that the movement is funded entirely through voluntary donations of its supporters.

492. Mr. Djué informed the Group that he has not considered requesting that the sanctions imposed on him be lifted because, as he had not asked for the sanctions to be placed on him, there was little logic in asking for their lifting.

493. Despite intensive investigations, at the moment of writing, the Group was unaware of any evidence to suggest that Mr. Djué's financial or travel arrangements are in violation of the sanctions.

XII. Recommendations

494. The Group recommends that all Member States take appropriate action to respond fully, and in a timely manner, to the Group's requests for information. Despite the recommendations made by successive Groups of Experts to this effect, Member States continue to fail to respond entirely to requests for information.

495. In addition to this general recommendation, the Group believes that those contained in its midterm report (see S/2009/188, paras. 123-142) remain valid, but notes the need for action in specific areas of its mandate. It makes the following recommendations.

A. Arms

496. The Group recommends that the Government of Côte d'Ivoire take action to allow the Group of Experts and UNOCI access to all sites and military installations, in particular those of the Republican Guard or those designated as falling within "presidential perimeters".

497. The Group recommends that the Force nouvelles leadership take action to ensure that zone commanders allow the Group of Experts and UNOCI access to all arms and related materiel, including materiel that zone commanders retain in their private residential compounds.

498. The Group recommends that the Security Council consider modifying the language of paragraph 5 of resolution 1842 (2008), in any further resolutions, to

demand that Ivorian parties provide "unhindered access to all weapons, ammunition and related materiel, *regardless of location*". The Group notes that the term "equipment, sites and installations" infers formal storage arrangements, which Ivorian parties use as a pretext to deny access to arms, ammunition and related materiel that are either deployed or stored informally.

499. The Group recommends that the Committee take into consideration the conditions set forth in paragraphs 94 to 97 of the present report when considering any future arms embargo exemption requests for the import of arms and related materiel for use by the Ivorian National Police.

500. The Group recommends that Member States notify the Committee in advance of exports or trans-shipments of security-related materiel, including military vehicles, military apparel, riot-control items and communications equipment, to Côte d'Ivoire that might arouse suspicion.

501. The Group recommends that the Government of Burkina Faso, without delay, conduct a full investigation into the transfer of arms, ammunition and related materiel from its territory to the Forces nouvelles-controlled north of Côte d'Ivoire.

B. Finance

502. The Group recommends that the Government of Côte d'Ivoire increase transparency and provide full disclosure of the use of para-fiscal tax revenues managed by the *Comité de gestion du café et du cacao*.

503. The Group recommends that the Government of Côte d'Ivoire provide an updated report concerning investigations of the mismanagement of funds by the former *Filière du café et du cacao*.

504. The Group recommends that the Government of Côte d'Ivoire fully disclose the list of equipment it intends to purchase with the funds donated by CONASFOR to the Ministry of Defence.

505. The Group recommends that the Forces nouvelles fully disclose all funds managed by La Centrale.

506. The Group recommends that ICCO take the necessary measures to raise awareness among its member companies of the risks of purchasing smuggled Ivorian cocoa, particularly in the port of Lomé.

C. Diamonds

507. The Group recommends that the Ministry of Mines and Energy, in conjunction with the Forces nouvelles, take immediate control of rough diamond mining sites in Côte d'Ivoire and re-establish its administration, monitoring and regulation of all diamond mining activities.

508. The Group recommends that the Kimberley Process and its participants strictly abide by the provisions of paragraph 6 of Security Council resolution 1643 (2005), as renewed by subsequent Council resolutions, by which the Council decided that all States should take the necessary measures to prevent the import of rough diamonds from Côte d'Ivoire.

509. The Group recommends that the Chair of the Kimberley Process consider the corrective actions recommended in the Kimberley Process Third Year Review document for Côte d'Ivoire (recommendations 1-3, 5, 9, 10, 35, 39 and 44) and readdress outstanding matters in "Issues for further work" in the same document.

510. The Group recommends that the Kimberley Process take swift action against Kimberley Process participants that, through negligence, allow the import or transit of illegally exported Ivorian rough diamonds.

511. The Group recommends that Kimberley Process participants develop investigative and analytical units within national Kimberley Process task forces in order to better monitor the rough diamond trade and follow the Kimberley Process Working Group on Monitoring initiative to involve INTERPOL in monitoring the Kimberley Process Certification Scheme.

512. The Group recommends that the Government of Israel investigate fully the possible involvement of Israeli nationals and companies in the illegal export of Ivorian rough diamonds.

513. The Group recommends that Guinea take immediate steps to ensure that no rough diamonds from Côte d'Ivoire, directly or indirectly, infiltrate Guinean rough diamond production.

514. The Group recommends that Lebanon and the United Arab Emirates adopt the necessary procedures to regulate and monitor diamond polishing activities to deter the illicit import and processing of Ivorian rough diamonds.

515. The Group recommends that the Government of Liberia conduct investigations into the activities of Liberian companies suspected of violating the embargo on rough diamonds from Côte d'Ivoire and take measures to strengthen its system of internal controls.

D. Aviation

516. The Group recommends that UNOCI make better use of the Togolese battalion stationed at Abidjan airbase to monitor the embargo, and that it provide the battalion with the necessary photographic equipment to record suspicious activity.

517. The Group recommends that UNOCI provide the Embargo Cell quick reaction task force with the necessary resources, including personnel skilled in customs investigations and the necessary equipment, to enable the task force to monitor the embargo at Abidjan airport effectively.

518. The Group recommends that the UNOCI Embargo Cell organize special training sessions on the subject of embargo monitoring for the benefit of task force officers and elements of the Togolese battalion stationed at Abidjan airbase, assisted as necessary by the Group of Experts.

519. The Group recommends that UNOCI encourage its personnel stationed near airports, airfields and airstrips to make arrangements with the operators of these facilities to ensure that UNOCI is informed of all aircraft movements.

520. The Group recommends that the agencies responsible for managing Abidjan airport, including ASECNA and AERIA, make available to the Embargo Cell task

force the programme of aircraft movements into Abidjan, including both scheduled and special flights.

E. Customs

521. The Group recommends that UNOCI intensify efforts to create a "specific monitoring unit", jointly composed of UNOCI and Ivorian Customs personnel, in order to assist in monitoring the embargo on arms and related materiel.

522. The Group recommends that the Ivorian authorities integrate references to the United Nations embargo in Ivorian national legislation relating to customs restrictions and prohibitions.

523. The Group recommends that the Economic Community of West African States and its member States introduce appropriate text concerning compliance with United Nations sanctions into its legal framework.

524. The Group recommends that WCO, through the implementation of its programme to strengthen regional capacity-building, take account of the resolutions of the Security Council on the embargo on Côte d'Ivoire and strengthen the embargo monitoring capacity of countries neighbouring Côte d'Ivoire.

525. The Group recommends that Member States ensure that airlines and express freight companies operating from their territories pay particular attention to monitoring items destined for Côte d'Ivoire.

F. Individual sanctions

526. The Group recommends that all Member States, and in particular Côte d'Ivoire and neighbouring States, take all necessary measures to enforce the asset freeze and travel ban imposed on the three sanctioned individuals.

527. The Group recommends that Member States ensure that companies that are currently investing, or plan to invest, funds in Côte d'Ivoire avoid making payments to sanctioned individuals or their business associates and/or interests.

Annex I

Meetings and consultations held by the Group of Experts in the course of its mandate

Belgium

Government

Ministry of Foreign Affairs; Federal Police of Belgium

Multilateral organizations

Antwerp World Diamond Council; European Commission External Relations Directorate General; Kimberley Process Working Group on Monitoring; Kimberley Process Working Group of Diamond Experts; World Customs Organization

Burkina Faso

Government

Ministry of Foreign Affairs; Ministry of Mines; National Police; National Gendarmerie; National Agency for Civil Aviation; Burkinabé Customs Authority; Directorate for Monetary and Financial Affairs; Cellule de traitement des informations financières

Multilateral organizations

Central Bank of West African States; United Nations Development Programme

Canada

Civil society

Partnership Africa Canada

Côte d'Ivoire

Government

Permanent Representative of Côte d'Ivoire to the United Nations; Chief of Staff to the Prime Minister; Ministry of Finance; Ministry of Defence; Ministry of Agriculture; Ministry of Mines and Energy; National Police; Ivorian Customs Authority; Air Force of Côte d'Ivoire; Société d'exploitation et de développement aéroportuaire, aéronautique et météorologique; National Commission of the Press; Ivorian Press Agency; National Commission on Small Arms and Light Weapons

Forces nouvelles

Secretary of Finances; Geologist responsible for mines and energy of La Centrale

Multilateral entities

Central Bank of West African States; Country Representative of the World Bank; Agence pour la sécurité de la navigation aérienne en Afrique et à Madagascar; United Nations Operation in Côte d'Ivoire; Force Licorne

Diplomatic missions

Embassy of Burkina Faso; Embassy of Belgium; Embassy of France; Embassy of Lebanon; Embassy of the United States of America; Permanent Representative of the Facilitator for the Ouagadougou Political Agreement

Private sector

Société nouvelle de presse et d'edition de Côte d'Ivoire; Société Thanry; Le Jour; World Precious Metals

Civil Society

Groupe de recherche et de plaidoyer sur les industries extractives; Militias (APWE, CEMA, FLGO, FOSWE, FSAT, FS LIMA, MAIMCA, MILOCI, UPRGO and RCAZO)

France

Government

Ministry of Foreign Affairs; Customs General Directorate; Customs clearance service of Charles de Gaulle Airport; Traitement du renseignement et action contre les circuits financiers clandestins (TRACFIN)

Private sector

Bureau Veritas (BIVAC)

Ghana

Government

Ministry of Foreign Affairs; Ministry of Mines; Ministry of Justice; Precious Minerals Marketing Company Limited; Customs Authorities; National Police

Guinea

Government

Ministry of Foreign Affairs; Ministry of Finance; Ministry of Mines; National Gendarmerie; Bureau national d'evaluation (des diamants); National Diamond and Precious Stones Valuation Office; Customs Authorities; National Agency for Civil Aviation

Multilateral entities

United Nations Development Programme

Israel

Government

Ministry of Foreign Affairs; Ministry of Industry, Trade and Labour

Multilateral entities

Israel Diamond Exchange; Israel Diamond Industry; World Federation of Diamond Bourses

Lebanon

Government

Ministry of Economy and Finance; Airport Customs Authority; Special Investigation Commission of the Central Bank of Lebanon

Multilateral entities

United Nations Interim Force in Lebanon; Office of the United Nations Special Coordinator for Lebanon

Private sector

HRD-Middle East; Syndicate of Lebanese Jewellers

Liberia

Government

Government Diamond Office; Ministry of Mines

Multilateral entities

United Nations Mission in Liberia; United Nations Panel of Experts on Liberia

Private sector

Yuly Diam; Royal Company; Liberia Association of Diamond Dealers

Mali

Government

Ministry of Foreign Affairs; National Directorate on Mines and Geology; National Commission to Combat the Proliferation of Small Arms and Light Weapons; National Customs Authorities; National Agency for Civil Aviation; Cellule de traitement des informations financiers; National Police; National Gendarmerie

Multilateral entities

United Nations Development Programme; ECOWAS Small Arms Programme

Private sector

Kalagna SARL

Senegal

Government

Customs administration of Senegal

Multilateral entities

United Nations Office on Drugs and Crime; World Customs Organization; United Nations Office for West Africa; Central Bank of West African States

Private sector

Reuters

United Arab Emirates

Government

Ministry of Economy; Dubai Multi Commodities Centre

Diplomatic missions

Belgian Trade Centre-Embassy of Belgium in Dubai

Private sector

Bureau Veritas

United Kingdom of Great Britain and Northern Ireland

Multilateral entities

International Cocoa Organization

Private sector

Armajoro; ED & F Man

Civil society

Global Witness

United States of America

Government

Department of State; Department of the Treasury; Bureau of Statistics; United States Geological Survey

Multilateral entities

United Nations Office on Drugs and Crime; INTERPOL; United Nations Secretariat; Kimberley Process Working Group on Monitoring, Subgroup on Côte d'Ivoire; Kimberley Process Working Group on Statistics

Diplomatic missions

Permanent Mission of France to the United Nations; Chairman of the Committee established pursuant to resolution 1572 (2004); Permanent Mission of Guinea to the United Nations; Permanent Mission of Côte d'Ivoire to the United Nations; Permanent Mission of Mali to the United Nations; Permanent Mission of the United Arab Emirates to the United Nations; Permanent Mission of India to the United Nations

Annex II

Letter from the National Armed Forces of Côte d'Ivoire to the United Nations Operation in Côte d'Ivoire denying requested inspections of the Republican Guard

MESSAGE

FM: CEMA/CPCO

TO: ONUCI-ONUCI/CELLULE EMBARGO

INFO: MINIDEF (ATCR)-CEMA (ATCR)-COSUP GEND-DGPN-DG DOUANES-DG EAUX ET FORETS-COMAR-COMAIR-CECOS-COMTER-OSACEMA-EMA/DORH-EMA/DLOG-EMA/DEO-BEGR-GPT SUD-CADA-GR-EFA-ENSOA-GMMG-GSPM-BCS-COMTHEATRE-EMPT-DMIR-PCIAT LICORNE

BT

NON PROTEGE

URGENT

N°2113 /EMA/CPCO/COND DU 25 Juin 2009

OBJET : INSPECTION ONUCI DES PERIMETRES PRESIDENTIELS

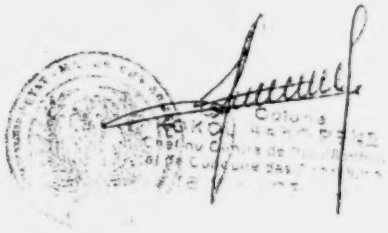
REF : FAX CELLULE EMBARGO ONUCI DU 25 JUIN 2009 RELATIF A PLANIFICATION DES CONTROLES DE L'EMBARGO SUR LES ARMES DANS LE CADRE DES RESOLUTIONS 1572 (2004), 1609 (2005), 1721, 1727 (2006), 1782 (2007), 1795 (2008) ET 1842 (2008) DU CONSEIL DE SECURITE DE L'ONU.

TXT :

PRIMO : PAR LA CORRESPONDANCE DE REFERENCE, LA CELLULE EMBARGO ONUCI PROGRAMME INSPECTER **LA GARDE REPUBLICAINE** DE TREICHVILLE LE MARDI 30 JUIN 2009 A 10H00.

SECUNDO : VOUS RAPPELLE QUE **LA GARDE REPUBLICAINE** ASSURE LA SECURITE RAPPROCHEE DE SON EXCELLENCE MONSIEUR LE PRESIDENT DE LA REPUBLIQUE DE COTE D'IVOIRE ET RELEVE EXCLUSIVEMENT DE LA PRESIDENCE DE LA REPUBLIQUE ET DU PERIMETRE PRESIDENTIEL ET N'EST DONC PAS CONCERNEE PAR LES INSPECTIONS DE LA CELLULE EMBARGO ONUCI.

BT.



Source: UNOCI.

Annex III

Extract from a letter from the Government of Morocco detailing training provided to Ivorian military personnel

	Grade	Stage	Centre de formation	Durée du stage	Date d'arrivée	Date de départ
	Lieutenant	Cours des Capitaines	CENTRE DE FORMATION TECHNIQUE DU SERVICE DU MATERIEL	9 mois	31.08.2004	30.06.2005
	Adjudant	BS Auto Engin Blindée		7 mois	02.11.2004	30.06.2005
	Lieutenant	Cours perfectionnement matériel		9 mois	02.09.2005	30.06.2006
KOU	Sergent	BE Armement petit calibre		7 mois	03.11.2005	30.06.2006
	Lieutenant	Cours d'Application		9 mois	08.09.2006	30.06.2007
	Capitaine	Cours des Capitaines		9 mois	13.09.2006	25.06.2007
	Sergent	BE Armement		7 mois	26.10.2006	15.06.2007
	Adjudant	BS Auto Engin Blindée		7 mois	26.10.2006	15.06.2007
ER	Capitaine	Cours des Capitaines		5 mois	01.09.2007	31.01.2008
	Sergent-Chef	BS Electromécanique		7 mois	07.09.2007	22.01.2008
	Sergent-Chef	BS Mécanique Générale		7 mois	09.09.2007	22.02.2008
	Capitaine	Cours de perfectionnement		5 mois	01-02-2008	En cours
D	Lieutenant	Cours d'Application		7 mois	06-09-2007	
	Lieutenant	Cours d'Application	CENTRE D'INSTRUCTION DE L'ARTILLERIE	9 mois	29.08.2004	30.06.2005
	Adjudant	BS Artillerie sol-sol		6 mois	30.11.2004	30.06.2005
	Adjudant	BS Artillerie sol-air		6 mois	30.11.2004	30.06.2005
	Lieutenant	Cours d'Application		9 mois	01.09.2005	30.06.2006
	Lieutenant	Cours perfectionnement		9 mois	08.09.2005	30.06.2006
	MDL	BE Artillerie sol-sol		9 mois	16.09.2005	30.06.2006
IE	MDL	BS Artillerie sol-sol		6 mois	03.12.2005	30.06.2006
	MDL	BE Artillerie sol-air		9 mois	16.09.2006	15.06.2007
	Capitaine	Cours des Capitaines		9 mois	16.09.2006	30.06.2007
	Lieutenant	Cours d'Application		9 mois	17.09.2006	30.06.2007
	MDL	BS Artillerie sol-sol		6 mois	03.12.2006	04.06.2007
	MDL			6 mois	10.09.2007	31.01.2008
	Capitaine	Cours des Capitaines		5 mois	12.09.2007	31.01.2008
T	Lieutenant	Cours d'Application		9 mois	12-09-2007	En cours
	Lieutenant	Cours de perfectionnement		5 mois	09-02-2008	
	MDL	BE Artillerie sol-sol		5 mois	02-01-2008	
	Adjudant	BS Comptable	CENTRE D'INSTRUCTION DE L'INTENDANCE	7 mois	07.09.2005	30.01.2006
	Sergent-Chef	BE Comptable		5 mois	02.10.2005	30.03.2006
	Sergent-Chef	BS Comptable		7 mois	11.09.2006	27.01.2007
	Sergent	BE Comptable		5 mois	02.10.2006	29.03.2007
	1°Maître	BS Comptable		5 mois	01.09.2007	31.01.2008
	Capitaine	Cours des Capitaines			12.09.2007	31.01.2008
	Capitaine	Cours d'application		9 mois	12-09-2007	En cours
		Cours d'application		9 mois	12-09-2007	

Source: Government of Morocco.

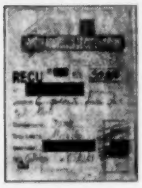
Annex IV

Receipts for Forces nouvelles taxes levied on one truck travelling from Man to Burkina Faso

Borotou

Korhogo

Odienné



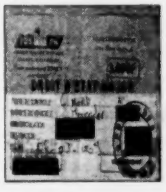
Korhogo

Odienné

Korhogo

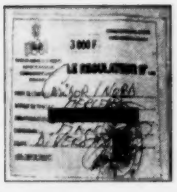
Odienné

Laleraba



Korhogo

Corridor Nord

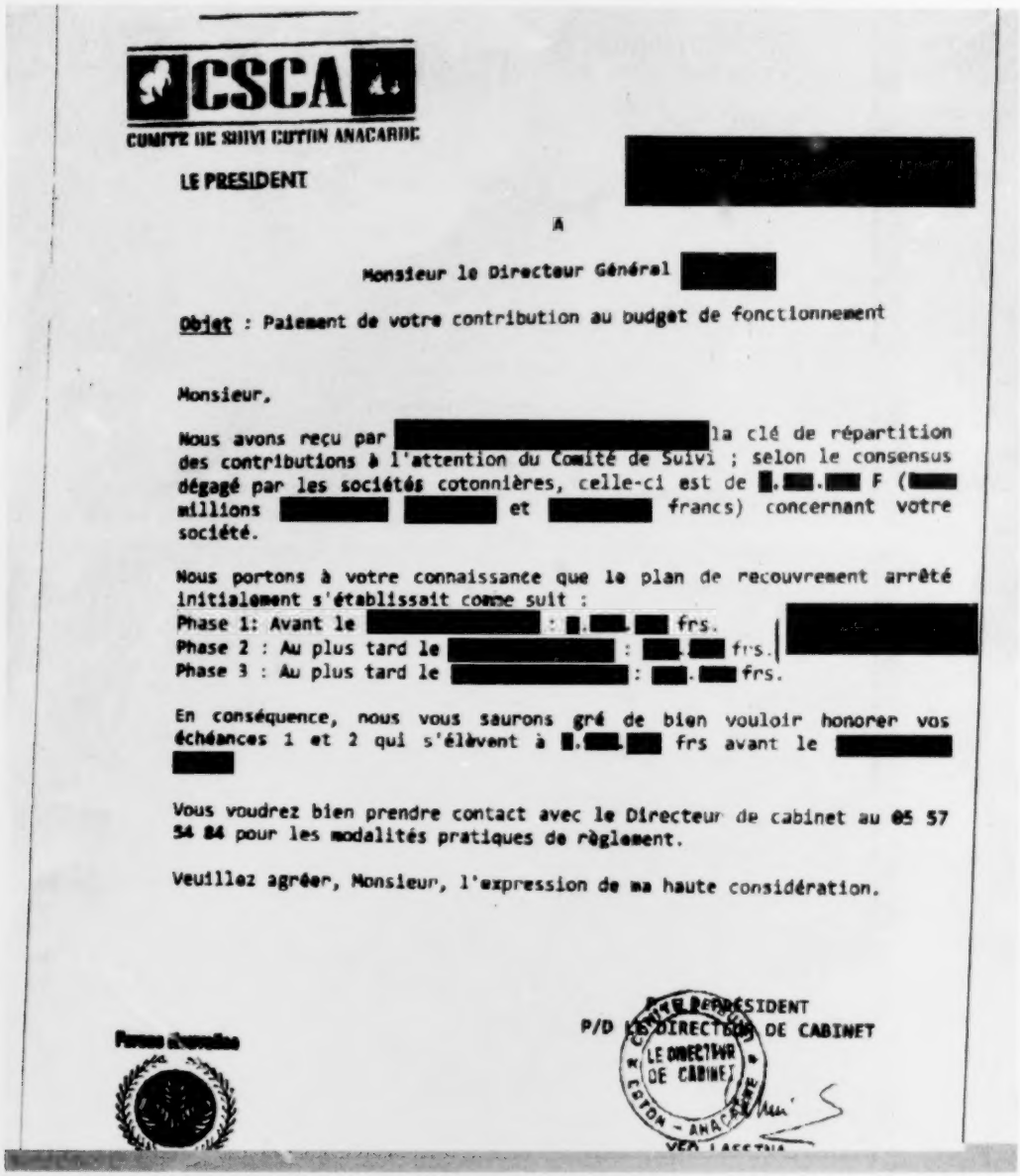


Korhogo

Note: These receipts were collected by one truck on one journey from Man to Burkina Faso. The Group has examples from numerous vehicles following the same route.
Source: Group of Experts.

Annex V

Letter from the *Comité de suivi du coton et de l'anacarde*, Ferkessédougou, requesting payment of company operating taxes



CSCA

COMITE DE SUIVI COTON ANACARDE

LE PRESIDENT

[redacted]

A

Monsieur le Directeur Général [redacted]

Objet : Paiement de votre contribution au budget de fonctionnement

Monsieur,

Nous avons reçu par [redacted] la clé de répartition des contributions à l'attention du Comité de Suivi ; selon le consensus dégagé par les sociétés cotonnières, celle-ci est de [redacted] F ([redacted] millions [redacted] et [redacted] francs) concernant votre société.

Nous portons à votre connaissance que le plan de recouvrement arrêté initialement s'établissait comme suit :
Phase 1: Avant le [redacted] : [redacted] frs.
Phase 2 : Au plus tard le [redacted] : [redacted] frs.
Phase 3 : Au plus tard le [redacted] : [redacted] frs.

En conséquence, nous vous saurons gré de bien vouloir honorer vos échéances 1 et 2 qui s'élèvent à [redacted] frs avant le [redacted]

Vous voudrez bien prendre contact avec le Directeur de cabinet au 05 57 54 84 pour les modalités pratiques de règlement.

Veuillez agréer, Monsieur, l'expression de ma haute considération.

Pour le Président
P/D [redacted]
LE DIRECTEUR DE CABINET

Source: Confidential.

Annex VI

Monthly electricity bill from the Forces nouvelles zone 10 administration in Korhogo

COMMANDEMENT ZONE 10 — F N CI

Korhogo, le 1er 04 2009

Responsable de la CIE

Objet : Pose de Compteur

Monsieur le Responsable,

J'ai l'honneur de vous demander de bien vouloir procéder à la pose d'un compteur CIE pour

Monsieur :

Profession :

Résidant à : Korhogo

Adresse :

Quartier : Lafosse ...LOT N° ...ILOT N°

Comptant sur votre bonne compréhension, je vous prie de bien recevoir, monsieur le responsable, mes salutations fraternelles.

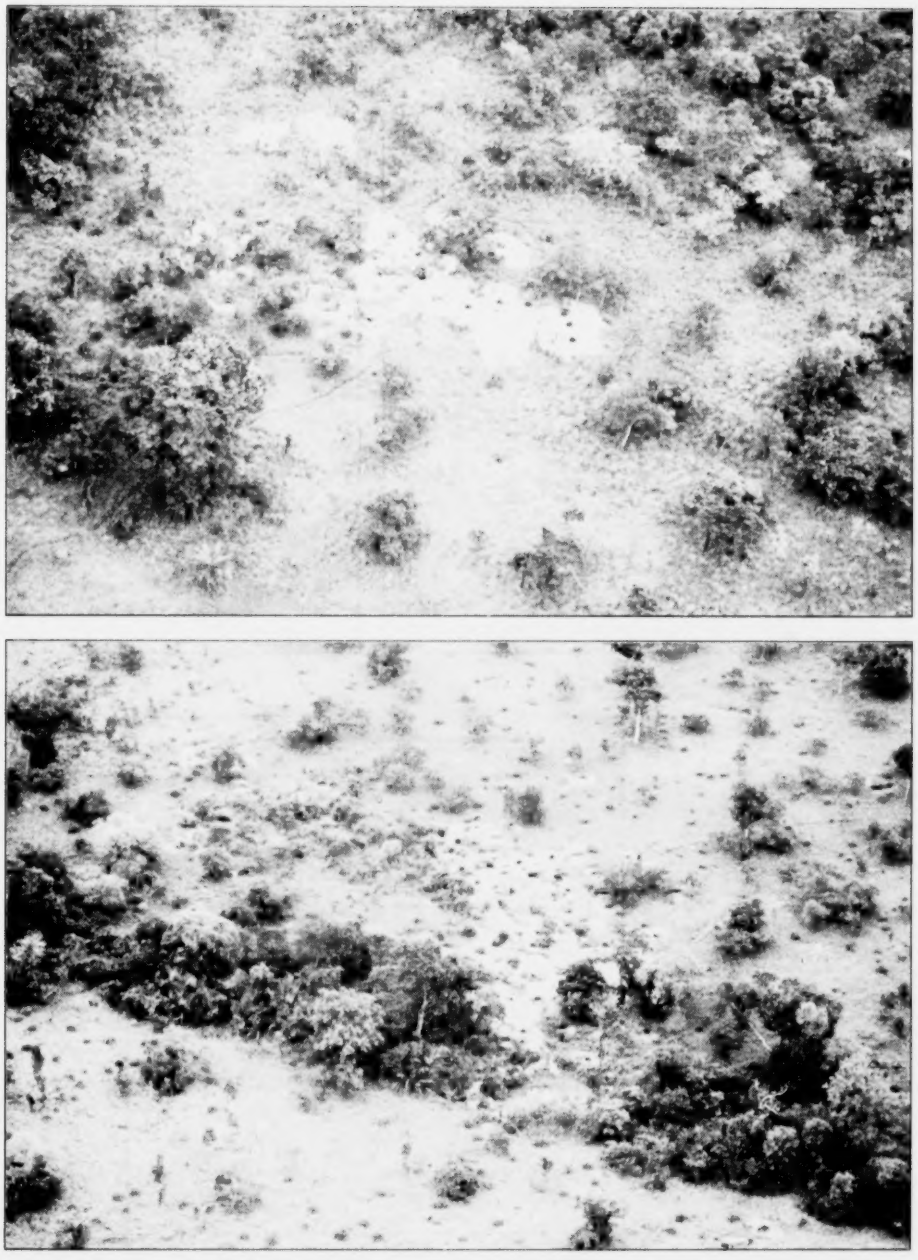
Ref :

LE RESPONSABLE

Source: Confidential.

Annex VII

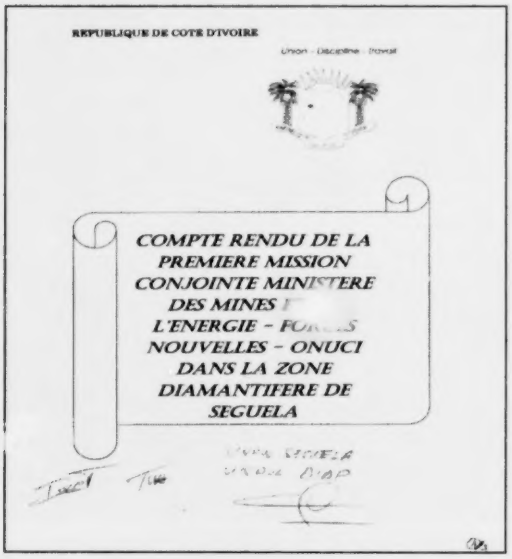
Test pits, Séguéla



Source: UNOCI.

Annex VIII

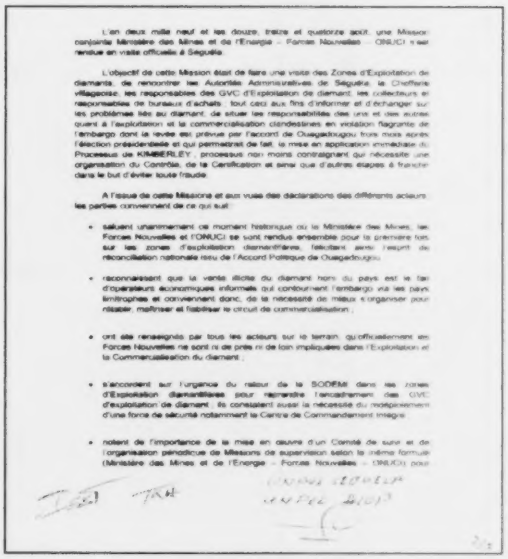
Declaration of principles on future cooperation, signed by the United Nations Operation in Côte d'Ivoire, the Forces nouvelles and the Ministry of Mines and Energy of Côte d'Ivoire



REPUBLIQUE DE COTE D'IVOIRE

Union - Discipline - Travail

COMPTE RENDU DE LA PREMIERE MISSION CONJOINTE MINISTERE DES MINES L'ENERGIE - FORCES NOUVELLES - ONUCI DANS LA ZONE DIAMANTIFERE DE SEGUELA



L'an deux mille neuf et les douze, treize et quatorze août, une Mission conjointe Ministère des Mines et de l'Energie – Forces Nouvelles – ONUCI s'est rendue en visite officielle à Séguéla.

L'objectif de cette Mission était de faire une visite des Zones d'Exploitation de diamants, de rencontrer les Autorités Administratives de Séguéla, la Chefferie villageoise, les responsables des GVC d'Exploitation de diamant, les collecteurs et raconteurs de bureaux d'achats, tout ceci aux fins d'informer et d'échanger sur les problèmes liés au diamant, de situer les responsabilités des uns et des autres quant à l'exploitation et la commercialisation clandestines en violation flagrante de l'embargo dont la levée est prévue par l'accord de Ouagadougou trois mois après l'élection présidentielle et qui permettrait de fait, la mise en application immédiate du Processus de KIMBERLEY, processus non moins contraignant qui nécessite une organisation du Contrôle, de la Certification et ainsi que d'autres étapes à franchir dans le but d'éviter toute fraude.

A l'issue de cette Mission et aux vues des déclarations des différents acteurs, les parties conviennent de ce qui suit :

- saluent unanimement ce moment historique où le Ministère des Mines, les Forces Nouvelles et l'ONUCI se sont rendus ensemble pour la première fois sur les zones d'exploitation diamantifères, félicitent ainsi l'esprit de réconciliation nationale issu de l'Accord Politique de Ouagadougou ;
- reconnaissent que la vente illicite du diamant hors du pays est le fait d'opérateurs économiques informels qui contournent l'embargo via les pays limitrophes et conviennent donc, de la nécessité de mieux s'organiser pour réussir, maîtriser et fiabiliser le circuit de commercialisation ;
- ont été renseignés par tous les acteurs sur le terrain, qu'officiellement les Forces Nouvelles ne sont ni de près ni de loin impliquées dans l'Exploitation et la Commercialisation du diamant ;
- s'accordent sur l'urgence du retour de la SODEMI dans les zones d'Exploitation diamantifères pour reprendre l'encadrement des GVC d'exploitation de diamant. Ils constatent aussi la nécessité du redéploiement d'une force de sécurité notamment le Centre de Commandement Intégré ;
- notent de l'importance de la mise en œuvre d'un Comité de suivi et de l'organisation périodiques de Missions de supervision selon la même formule (Ministère des Mines et de l'Energie – Forces Nouvelles – ONUCI) pour

identifier les différents problèmes qui empêchent la Côte d'Ivoire de bénéficier du gain de cet important volet de son Economie ;

- remercient l'ONUCI pour avoir mis tout en œuvre pour l'organisation et la réussite de cette première mission.

Fait à Séguéla, le 14 août 2009

POUR LE MINISTERE DES MINES ET DE L'ENERGIE

Le Directeur du Développement Minier

YITIKPEU KRAGBE

POUR LES FORCES NOUVELLES

TRAORE ISSOUF

Pour l'ONUCI

Source: UNOCI.

Annex IX

Condition of the air fleet of Côte d'Ivoire

Category	*Type of aircraft*	*Registration*	*Condition*	*Notes*
Helicopter	MI-8	NIL	Destroyed	Destroyed 2004
Helicopter	Dauphin	NIL	Destroyed	Destroyed before conflict
Helicopter	Dauphin	TU-VAV	Unserviceable	Appears in good condition
Helicopter	IAR-330	TU-VHM	Undetermined	Air Force claims unserviceable, but evidence of recent activity
Helicopter	IAR-330	TU-VAZ	Destroyed	Destroyed 2004
Helicopter	IAR-330	TU-VHP	Unserviceable	Appears in good condition
Helicopter	IAR-330	TU-VHI	Unserviceable	Destroyed in crash, February 2008
Fixed-wing	BAC 167	TU-VRB	Unserviceable	
Fixed-wing	BAC 167	TU-VRA	Unserviceable	
Helicopter	MI-24	TU-VHQ	Unserviceable	
Helicopter	MI-24	TU-VHR	Unserviceable	
Helicopter	MI-24	TU-VHO	Undetermined	Appears in poor condition, Air Force claims serviceable, not flown since 2006
Fixed-wing	Antonov 12	TU-VMA	Unserviceable	
Fixed-wing	SU-25	02	Unserviceable	
Fixed-wing	SU-25	03	Unserviceable	
Fixed-wing	SU-25	Unknown	Unserviceable	
Fixed-wing	SU-25	Unknown	Unserviceable	
Fixed-wing	Fokker 100	TU-VAA	Unserviceable	Damaged in rocket attack, June 2007
Fixed-wing	Gulfstream 3	TU-VAF	Under maintenance	Not in the country (maintenance reasons)
Fixed-wing	Gulfstream 4	TU-VAD	Unserviceable	Spare parts arriving through customs
Fixed-wing	Piper	NIL	Not seen	
Fixed-wing	Cesna	TU-VAL	Unserviceable	

Source: Group of Experts.

Annex X

TU-VHM helicopter with ground power unit cable attached

Source: UNOCI Embargo Cell, quick reaction task force.

Annex XI

Manifest for aircraft tyres consigned to the Ministry of Defence

JET AVIATION

JET AVIATION BASEL AG
CH-4030 BASEL AIRPORT
SWITZERLAND
TÉLÉPHONE: (41 58) 158 42 32
FAX: (41 58) 158 51 15

REPUBLIQUE DE COTE D'IVOIRE
MINISTERE DE LA DEFENSE
FORCES AERIEENES, BAA 07, BP 10
CI ABIDJAN 07

+225 21 27 90 27

N°: 174887 V

Bulletin de livraison
Delivery Sheet

Facture Proforma
Pro-Forma Invoice

Basel 22.05.2009

n/réf.
o/Ref. ML/DS

v/ref.
y/Ref.

v/No de commande
y/Purchasing Order No

Date: 22.05.2009

Date d'expédition
Date of Shippment: 22.05.2009

Mode de transport
Method of Shipping: Airfreight

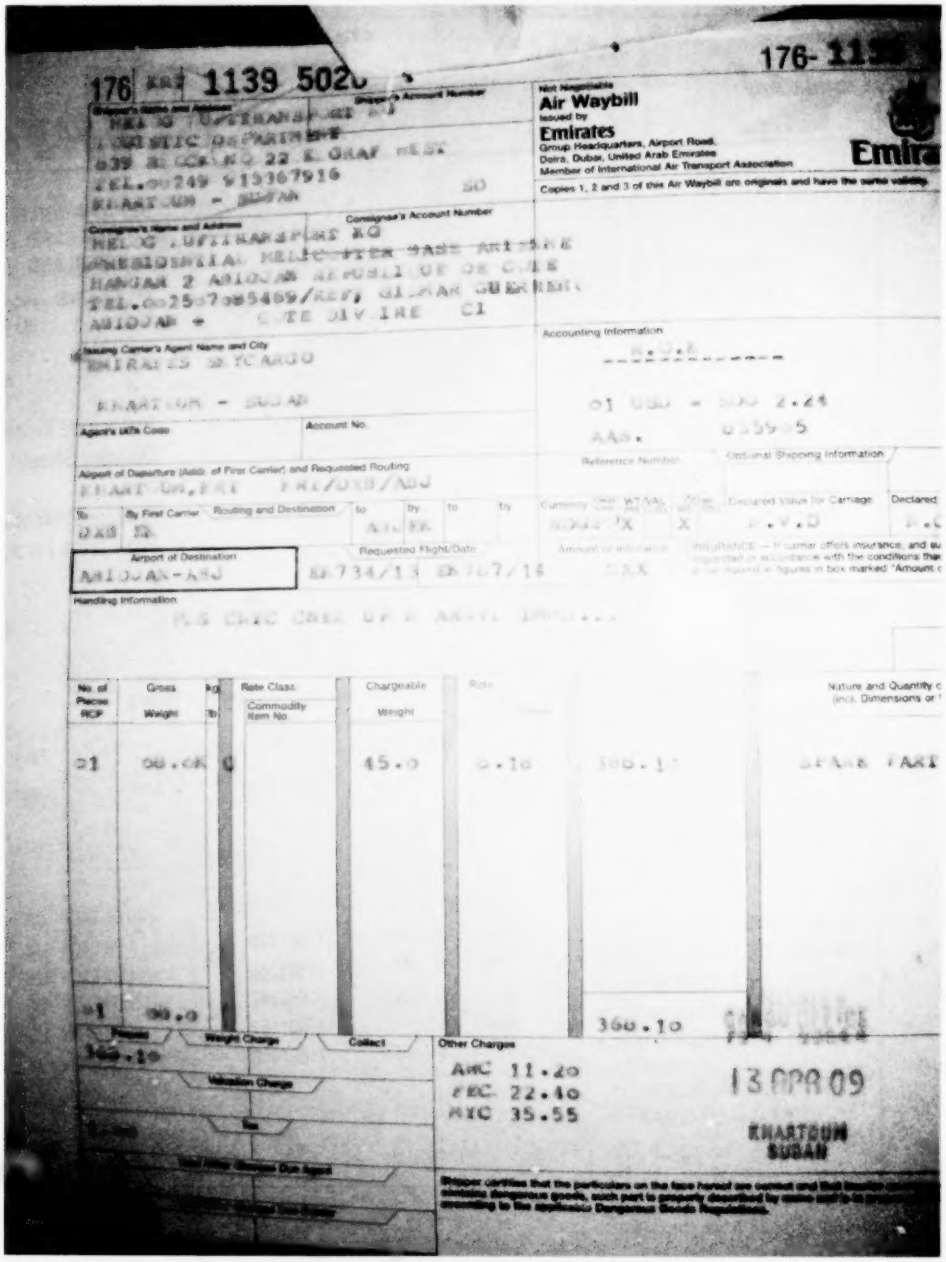
Fiege AG

Pos. item	Description	Part No	Serial Number	Qty	Origin	Value Valeur USD
-	PLEASE RECEIVE :					
1.00	OIL	MOBIL JET II		190.00 EACH	US	3800.00
2.00	MAIN TIRE G-YEAR 348F83-2	34X9.25-16 18PLY	71661395	1.00 EACH	US	500.00
3.00	MAIN TIRE G-YEAR 348F83-2	34X9.25-16 18PLY	71621386	1.00 EACH	US	500.00
4.00	MAIN TIRE G-YEAR 348F83-2	34X9.25-16 18PLY	71661387	1.00 EACH	US	500.00
5.00	MAIN TIRE G-YEAR 348F83-2	34X9.25-16 18PLY	71661152	1.00 EACH	US	500.00
6.00	MAIN TIRE G-YEAR 348F83-2	34X9.25-16 18PLY	71621400	1.00 EACH	US	500.00
	REF : OUR DN 7453874 YOUR PO 121043					
7.00				0.00		

Source: ONUCI Embargo Cell.

Annex XII

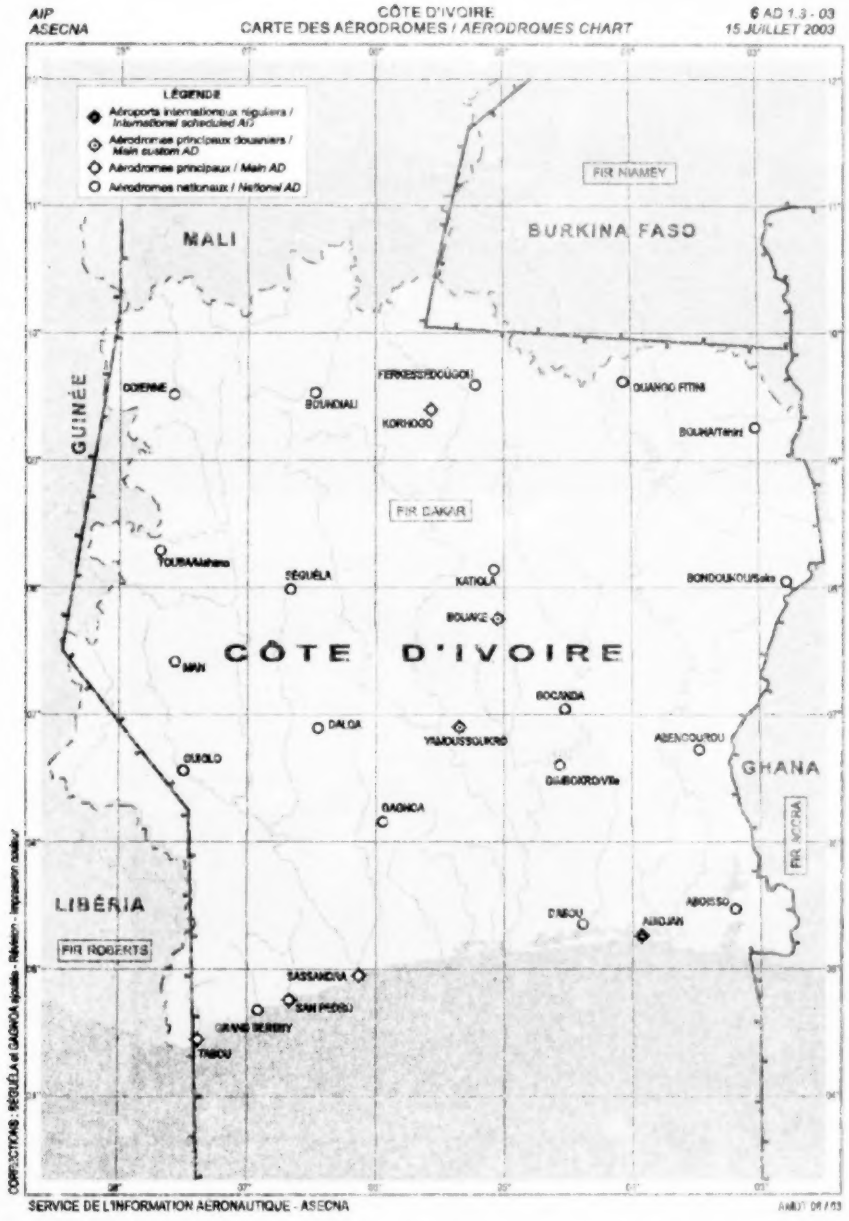
Air waybill for spare parts shipped to Helog AG from Khartoum



Source: Abidjan Airport Freight Handling Service.

Annex XIII

Map of airports, airfields and airstrips in Côte d'Ivoire



Source: Agence pour la sécurité de la navigation aérienne en afrique et à Madagascar.

Annex XIV

Crashed Cesna 337 in Ferkessédougou

Source: Group of Experts.

Annex XV

Categories of goods classified by the Bureau Inspection Valuation Assessment Control

BIVAC INTERNATIONAL

- DATA SHEET -

BUREAU VERITAS

Government Services & International Trade (GSIT)

5. Reporting requirements (Cont.)

- *An Attestation de Verification Documentaire is supplied to the Importer and Customs Authorities in case of Scanner control (only) for Customs clearance purpose*
- *An Attestation de Vérification Documentaire et Qualitative is supplied to the Importer and Customs Authorities in case of Scanner control added to a pre-shipment inspection.*

6. Inspection and Scanner control fees

Paid by the importer at the Ministry of Commerce while opening an FRI, and at BIVAC SCAN CI Liaison Office in case of containerized merchandise:

- *At the Ministry of Commerce*

Case of PSI only: A fee of 0.75% of the FOB value of the Pro Forma Invoice is paid, with a minimum fee of XOF 100,000

- *At BIVAC SCAN CI Liaison Office*

A « Taxe de Sûreté » is paid for each container

Container 20 feet: XOF 84,892

*Container 40 feet: XOF 169,784 (2*84,892)*

Nevertheless, Bureau Veritas/BIVAC may invoice the Seller in the event of supplementary inspection visits (in vain or unsatisfactory results). The costs incurred by the Seller in presenting the goods for inspection, such as unpacking, handling, testing, sampling, repacking... are for the account of the Seller.

8. List of sensitive products submitted to PSI

The following products imported in containers are submitted to PSI:

Food products (salt, milk and dairy products, juices and drinks, preserve and semi-preserved products, meat, frozen and deep frozen fish, rice and flour);
Pharmaceutical products;
Electrical devices;
Roofing plates.

7. List of goods exempted from PSI

- *Containerized products except: food products (salt, milk and dairy products, juices and drinks, preserve and semi-preserved products, meat, frozen and deep frozen fish, rice and flour), pharmaceutical products, electrical devices, roofing plates;*
- *Imports with a FOB value equal or below XOF 500,000;*
- *Gold;*
- *Precious stones;*
- *Objects of art;*
- *Scrap metals;*
- *Explosives, weapons, ammunition and other materials for the Army and the Police;*
- *Live animals;*
- *Fish, vegetables and fruits fresh or refrigerated (neither frozen nor deep frozen);*
- *Plants and flowers;*
- *Cinematographic films, exposed and developed;*

CIV - 02/2007 - Rev. 3 GSIT/NC - 4/5

B I V A C INTERNATIONAL

- DATA SHEET -

BUREAU VERITAS

Government Services & International Trade (GSIT)

7. List of goods exempted from PSI (Cont.)

- *Current newspaper and periodicals, postal and fiscal stamps, stamped papers, bank notes and check books, passports;*
- *Used personal and household effects;*
- *Used vehicles;*
- *Personal gifts;*
- *Post parcels;*
- *Crude Oil;*
- *Commercial samples;*
- *Donations offered by foreign governments or international organizations to the government, to charities, to foundations and to philanthropic organizations recognized as being helpful towards the public;*
- *Imports for diplomatic entities and for United Nations organizations for their own use in Côte d'Ivoire;*
- *Goods imported on a non-commercial and non-repetitive basis, for a personal use and whose value does not exceed XOF 3,000,000.*

8. List of prohibited goods

- *Drugs, Narcotics;*
- *Weapons and war ammunition except collector's item;*
- *Pornographic publications;*
- *Hallucinogen products except those authorized by the Ministère de la Santé;*
- *Imports of meat, which are not meeting the national specifications;*
- *Asbestos and products containing asbestos (Ministerial decree No 96-682, dated September 4th 1996);*
- *Wheat flour which is not meeting the national standards;*
- *Meat flour and bones from ruminants are forbidden for import in Côte d'Ivoire (Custom codes 02.10.90.90.99 and 05.06.90.00.00);*
- *Counterfeit goods;*
- *Toxic wastes.*

9. List of restricted goods

Restricted goods are subject to licence approval from the Ministry of Commerce.

10. Other relevant information

None

11. Geographical inspection zones

Worldwide

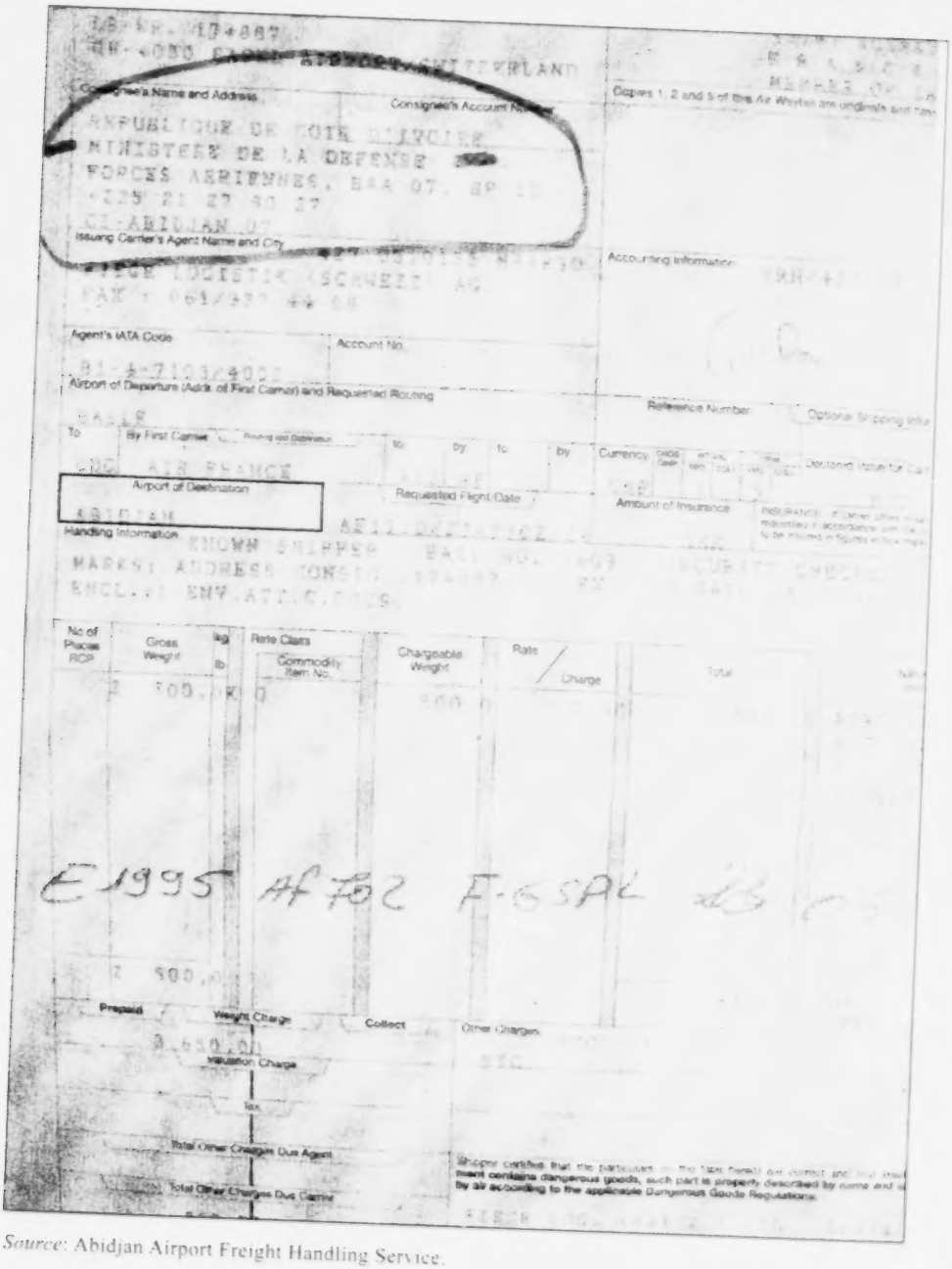
The information contained herein is for the purpose of facilitating Pre-Shipment Inspection and does not relieve Exporters or Importers from their obligations in respect of compliance with the import regulations of the country of importation. Although every effort has been made to ensure the correctness of the information, as at the date of issuance of this data sheet, BIVAC International does not accept any responsibility for errors or omissions and, furthermore, the information may subsequently be subject to change as may be announced by the Authorities in the country of importation. Consequently, Exporters are advised to check with Bureau Veritas/BIVAC prior to shipment of the goods, if there is any doubt concerning the issuance of a Clean Report of Findings.

CIV - 02/2007 - Rev.3 GSIT.BC - 5/5

Source: Bureau Veritas.

Annex XVI

Air waybill for aircraft tyres for the Ministry of Defence



Source: Abidjan Airport Freight Handling Service.